



REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP): 2023/2024 FINANCIAL YEAR

DIRECTORATE: FINANCE SERVICES

ACTING CHIEF FINANCIAL OFFICER: MR. V. PILLAY

KFA No.	National Treasury Reference/BCMM Code	Key Performance Indicator	Project	Baseline (Annual Performance of 2022/23) Unaudited	Annual target for 2023/24	Target for 2023/2024 SDBIP per Quarter						Resources Allocated for 2023/2024 SDBIP per Quarter						
						1st Quarter Planned Target- ending September	Portfolio of evidence	2nd Quarter Planned Target- ending December 2023	Portfolio of evidence	3rd Quarter Planned Target- ending March 2024	Portfolio of evidence	4th Quarter Planned Target- ending June 2024	Portfolio of evidence	1st Quarter Planned Budget	2nd Quarter Planned Budget	3rd Quarter Planned Budget	4th Quarter Planned Budget	Total Budget allocated
STRATEGIC OUTCOME 5: A WELL GOVERNED CITY																		
NATIONAL PRESCRIBED INDICATORS																		
KFA 37	HS2.21	Number of rateable residential properties in the subsidy housing market entering the municipal valuation roll	Annual Supplementary Valuation Roll	200	400	N/A	N/A	N/A	N/A	N/A	N/A	400	SUPPLEMENTARY VALUATION ROLL	STAFF BUDGET	STAFF BUDGET	STAFF BUDGET	STAFF BUDGET	STAFF BUDGET
KFA37	LED 3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	N/A	266.66 days	180 days	180	Quarterly Awards Reports	180	Quarterly Awards Reports	180days	Quarterly Awards Reports	180	Quarterly Awards Reports	N/A	N/A	N/A	N/A	N/A
KFA37	LED3.21	Percentage of revenue clearance certificates issued within 10 working days from the time of completed application received		Q1 = 92% Q2 = 94% Q3 = 95% Q4 = 95%	95%	95%	CLEARANCE REPORT	95%	CLEARANCE REPORT	95%	CLEARANCE REPORT	95%	CLEARANCE REPORT	N/A	N/A	N/A	N/A	N/A
KFA 37	LED 1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	N/A	Q1 = 97% Q2 = 96% Q3 = 95% Q4 = 87%	95%	95%	Operating Expenditure Reports	95%	Operating Expenditure Reports	95%	Operating Expenditure Reports	95%	Operating Expenditure Reports	N/A	N/A	N/A	N/A	N/A
KFA37	LED 2.11	Percentage of budgeted rates revenue collected	N/A	Q1 = 61,85% Q2 = 87,25% Q3 = 81,8% Q4 = 151%	78%	78%	BP135 REPORT	78%	BP135 REPORT	78%	BP135 REPORT	78%	BP135 REPORT	STAFF BUDGET	STAFF BUDGET	STAFF BUDGET	STAFF BUDGET	STAFF BUDGET
KFA37	LED 2.12	Percentage of the municipality's operating budget spent on free basic services to indigent households	Free Basic Services to Indigent households	Q1 = 6,81% Q2 = 6,825% Q3 = 6,82% Q4 = 7,15%	5%	5%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	5%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	5%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	5%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET
KFA37	EE2.11	Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)	Free Basic Electricity to Indigent households	Q1 = 19,10% Q2 = 15,635% Q3 = 13,25% Q4 = 12,51%	10%	10%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	10%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	10%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	10%	1. ANNUAL BUDGET SCHEDULE 2. EXCEL SPREADSHEET CALCULATION 3. GENERAL LEDGER EXPENDITURE PER FREE BASIC SERVICES VOTE	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET	INDIGENT FREE BASIC ALLOCATION ON OPERATIONAL BUDGET
KFA37	LED 3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	N/A	New Indicator	100%	100%	S71 REPORT	100%	S71 REPORT	100%	S71 REPORT	100%	S71 REPORT	N/A	N/A	N/A	N/A	N/A
KFA37	FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	N/A	105%	100%	6%	N/A	21%	N/A	41%	N/A	100%	Section 52(d) Report	73 159 578	182 898 946	243 865 261	719 402 519	1 219 326 304

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						1st Quarter Planned Target- ending September	Portfolio of evidence	2nd Quarter Planned Target- ending December 2023	Portfolio of evidence	3rd Quarter Planned Target- ending March 2024	Portfolio of evidence	4th Quarter Planned Target- ending June 2024	Portfolio of evidence	1st Quarter Planned Budget	2nd Quarter Planned Budget	3rdQuarter Planned Budget	4th Quarter Planned Budget	Total Budget allocated
KFA37	FM1.12	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget	N/A	92%	100%	25%	Section 52(d) Report	51%	Section 52(d) Report	78%	Section 52(d) Report	100%	Section 52(d) Report	2 346 573 359	4 787 009 651	7 321 308 879	9 386 293 434	9 386 293 434
KFA37	FM1.13	Total Operating Revenue as a percentage of Total Operating Revenue Budget	N/A	92%	100%	26%	Section 52(d) Report	49%	Section 52(d) Report	72%	Section 52(d) Report	100%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37	FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	N/A	91%	100%	25%	Section 52(d) Report	47%	Section 52(d) Report	69%	Section 52(d) Report	100%	Section 52(d) Report	1 663 891 358	1 464 224 395	1 464 224 395	2 063 225 284	6 655 565 432
KFA37	FM1.21	Funded budget (Y/N) (Municipal)		Funded budget (yes)	Funded budget (yes)	0	N/A	0	N/A	Funded budget (yes)	table B8 cashed back reserves/ accumulated surplus reconciliation of the mid year adjustment budget	Yes	NT assessment report	N/A	N/A	N/A	N/A	N/A
KFA37	FM2.21	Cash backed reserves reconciliation at year end	N/A	YES	Reconciliation report	N/A	N/A	N/A	N/A	N/A	N/A	Reconciliation report	Table A8 on Approved MTREF	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.11	Cash/Cost coverage ratio		0.77	1-2 x fixed operating expenditure	1-2 x fixed operating expenditure	Section 52(d) Report	1-2 x fixed operating expenditure	Section 52(d) Report	1-2 x fixed operating expenditure	Section 52(d) Report	1-2 x fixed operating expenditure	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.12	Current ratio (current asset/current liabilities)	N/A	1.36:1	1.5:1	N/A	N/A	N/A	N/A	N/A	N/A	1.5:1	Section 72 report	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.13	Trade payables to cash ratio		<0.35:1	<0.5:1	<0.5:1	Section 52(d) Report	<0.5:1	Section 52(d) Report	<0.5:1	Section 52(d) Report	<0.5:1	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37	FM3.14	Liquidity ratio	N/A	1.34	>1.6:1	>1.6:1	Section 52(d) report	>1.6:1	Section 52(d) report	>1.6:1	Section 52(d) report	>1.6:1	Section 52(d) report	N/A	N/A	N/A	N/A	N/A
KFA37	FM4.11	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure		81,63%	0%	0%	N/A	0%	N/A	0%	N/A	0%	Audited AFS	N/A	N/A	N/A	N/A	N/A
KFA37	FM4.31	Creditors payment period	N/A	134 Days	30 days	30 days	Section 52(d) report	30 days	Section 52(d) report	30 days	Section 52(d) report	30 days	Section 52(d) report	N/A	N/A	N/A	N/A	N/A
KFA37	FM5.11	Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)		0	38,00%	2%	Section 52(d) report	5% (3%)	Section 52(d) report	16% (11%)	Section 52(d) report	38% (22%)	Section 52(d) report	N/A	N/A	N/A	N/A	N/A
KFA37	FM5.12	Percentage of total capital expenditure funded from capital conditional grants	N/A	50%	59%	N/A	N/A	N/A	N/A	N/A	N/A	59%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37	FM5.21	Percentage of total capital expenditure on renewal/upgrading of existing assets		57%	61%	>30%	Section 52(d) Report	>40%	Section 52(d) Report	>45%	Section 52(d) Report	>61%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A

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KFA37	FM5.22	Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment	N/A	45%	100%	N/A	N/A	N/A	N/A	N/A	N/A	100%	Section 52d report	N/A	N/A	N/A	100%	N/A
KFA37	FM5.31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property		2%	2%	>.3%	Section 52d report	>.83%	Section 52d report	>1.39%	Section 52d report	>=2%	Section 52d report	N/A	N/A	N/A	N/A	N/A
KFA37	FM6.12	Percentage of awarded tenders [over R200k], published on the municipality's website		100%	100%	100%	Quarterly Awards Reports	100%	Quarterly Awards Reports	100%	Quarterly Awards Reports	100%	Quarterly Awards Reports	N/A	N/A	N/A	N/A	N/A
KFA37	FM6.13	Percentage of tender cancellations		9%	15%	15%	Cancellation adverts	15%	Cancellation adverts	15%	Cancellation adverts	15%	Cancellation adverts	N/A	N/A	N/A	N/A	N/A
KFA37	FM7.11	Debtors payment period	Implementation of Revenue Enhancement Strategy and Credit Control Policy	302 days	680	800DAYS	1.BP125 TRIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	700DAYS	1.BP125 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	600DAYS	1.BP125 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	680DAYS	1.BP125 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	N/A	N/A	N/A	N/A	N/A
KFA37	FM7.12	Collection Rate ratio	Implementation of Revenue Enhancement Strategy and Credit Control Policy	82.05%	78%	78%	1.BP125 TRIAL BALANCE BILLING REPORT	78%	1.BP125 TRIAL BALANCE BILLING REPORT	78%	1.BP125 TRIAL BALANCE BILLING REPORT	78%	1.BP125 TRIAL BALANCE BILLING REPORT	N/A	N/A	N/A	N/A	N/A
KFA37	FM7.31	Net Surplus/Deficit Margin for Electricity	N/A	10%	-20%	N/A	N/A	N/A	N/A	N/A	N/A	-20%	Section 52d report	N/A	N/A	N/A	N/A	N/A
	FM7.32	Net Surplus/Deficit Margin for Water	N/A	79%	31%	>20%	Section 52d report	>20%	Section 52d report	>27%	Section 52d report	>31%	Section 52d report	N/A	N/A	N/A	N/A	N/A
KFA37	FM7.33	Net Surplus/Deficit Margin for Wastewater	N/A	94%	46%	N/A	N/A	N/A	N/A	N/A	N/A	46%	Section 52d report	N/A	N/A	N/A	N/A	N/A
KFA 37	FM7.34	Net Surplus/Deficit Margin for Refuse		98%	37%	>30%	Section 52d report	>33%	Section 52d report	>35%	Section 52d report	>37%	Section 52d report	N/A	N/A	N/A	N/A	N/A
KFA37	GG3.11	Number of repeat audit findings	Audit	43 (2022/2023 financial year)	0	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A
BCMM INDICATORS																		
KFA 39	WGC14	Credit Rating Maintained at A	Appointment of a Credit Rating Institution	A	A	N/A	N/A	N/A	N/A	N/A	N/A	A	LATEST CREDIT RATING REPORT	N/A	N/A	N/A	250 000	250 000
KFA 39	WGC 16	Debt to revenue percentage (the extent of Total Borrowings in relation to Total Operating Revenue).		2.03%	Less than 45%	Less than 45%	S71 Report	Less than 45%	S71 Report	Less than 45%	S71 Report	Less than 45%	S71 Report	N/A	N/A	N/A	N/A	N/A

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KFA37	WGC 31	Percentage of registered billing queries	Accurate Billing of accounts	Q1 = 0,583% Q2 = 0,521% Q3 =0,45% Q4 = 0,4%	3.5%	3.5%	1. IVR Query Register 2. Report on accounts issued	3.5%	1. IVR Query Register 2. Report on accounts issued	3.5%	1. IVR Query Register 2. Report on accounts issued	3.5%	1. IVR Query Register 2. Report on accounts issued	N/A	N/A	N/A	N/A	N/A