

## SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP): 2024/2025 FINANCIAL YEAR

## DIRECTORATE: FINANCE SERVICES

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KFA	National	Key	Project/	Baseline	Annual target			•	Target for 2024/202	25 SDBIP per (	Quarter				Resources Allo	cated for 2024/20	25 SDBIP per Quai	<i>r</i> ter
No.	Treasur	Performance	Programme	(Annual	for 2024/25		1			•					•	•		
	v	Indicator		Performanc		1st Quarter	Portfolio of	2nd Quarter	Portfolio of	3rd Quarter	Portfolio of	4th Quarter	Portfolio of	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Budget
	Referen			e of		Planned	evidence	Planned	evidence	Planned	evidence	Planned	evidence	Planned	Planned Budget	Planned Budget	Planned Budget	allocated
						Target-		Target-		Target-		Target-		Budget				
	ce/			2023/24)		_		ending						Jacob				
	BCMM					ending		_		ending		ending						
	Code.					September		December		March 2025		June 2025						
						2024		2024										
								ST	RATEGIC OUTCOM	IE 5: A WELL	GOVERNED CITY	,						
				<del></del>					NATIONAL PR	ESCRIBED IN	DICATORS							
(FA 3	7 HS2.21	Number of	Annual	400	400	0	N/A	0	N/A	0	N/A	400	Monthly	Staff Budget	Staff Budget	Staff Budget	Staff Budget	Staff Budget
		rateable	Supplementary										Supplementary					
		residential	Valuation Roll										valuation roll					
													Tanadalon Ion					
		properties in the																
		subsidy housing																
		market entering																
		the municipal									l		[				1	

		Atolugo mumbol	 .cc aaye	augo	au, c		augo	dual tolly Allando			uuyu	additionly Amarao	1474	 	 
	3.31	of days from the				Awards		Reports		Awards Reports		Reports			
		point of				Reports									
		advertising to													
		the letter of													
		award per 80/20													

valuation roll

		or anyon one ano		1			7	1	1.1.50		Amarao moporto		opoo					
		point of					Reports											
		advertising to																
		the letter of																
		award per 80/20																
		procurement																
		process																
		-																
KFA37	LED3.21	Percentage of		95%	95%	95%	Clearance	95%	Clearance Report	95%	Clearance	95%	Clearance report	Staff Budget				
		revenue					report				report							
		clearance																
		certificates																
		issued within 10																
		working days																
		from the time of																
		completed																
		application																
		received																
KFA 37	LED	Percentage of	N/A	95%	95%	80%	Operating	85%	Operating	90%	Operating	95%	Operating	N/A	N/A	N/A	N/A	N/A
		total municipal	1.22				Expenditure	100%	Expenditure		Expenditure		Expenditure			1021		
		operating					Report		Report		Report	1	Report					
		expenditure											Порого					
		spent on																
		contracted																
		services																
		physically																
		residing within																
		the municipal																
		area	1		1	1	I	I	1				I	1			l	
KFA37		Percentage of	N/A	78%	78%	78%	Rates	78%	Rates Calculation	78%	Rates	78%	Rates calculation	Staff Budget				

	Percentage of budgeted rates revenue collected	N/A	78%	78%	78%	Rates Calculation	78%	Rates Calculation	l	Rates Calculation	78%	Rates calculation	Staff Budget				
	spent on contracted services physically residing within the municipal																
KFA 37 LED 1.11	Percentage of total municipal operating expenditure	N/A	95%	95%	80%	Operating Expenditure Report	85%	Operating Expenditure Report		Operating Expenditure Report		Operating Expenditure Report	N/A	N/A	N/A	N/A	N/A
	completed application received																

	National Treasur	Key Performance	Project/ Programme		Annual target for 2024/25			1	Target for 2024/202	5 SDBIP per (	Quarter				Resources Allo	cated for 2024/20	25 SDBIP per Qua	rter
	y Referen ce/ BCMM Code.	Indicator		Performanc e of 2023/24)		1st Quarter Planned Target- ending September 2024	evidence	2nd Quarter Planned Target- ending December 2024	evidence	3rd Quarter Planned Target- ending March 2025	evidence	4th Quarter Planned Target- ending June 2025	evidence	1st Quarter Planned Budget	2nd Quarter Planned Budget	3rd Quarter Planned Budget	4th Quarter Planned Budget	Total Budget allocated
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	5%	5%	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet Calculation	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel	5%	1. Annual Budget Schedule 2. General Ledger Expenditure per free basic services vote 3. Excel Spreadsheet Calculation	N/A	N/A	N/A	N/A	N/A
(FA37		Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE)	Free Basic Electricity to Indigent households	10%	10%	1	1. B\$512 report 2. Daily Sales Report 3. Excel Spreadsheet Calculation		1. BS512 report 2. Daily Sales Report 3. Excel Spreadsheet Calculation		1. B\$512 report 2. Daily Sales Report 3. Excel Spreadsheet Calculation	10%	1. BS512 report 2. Daily Sales Report 3. Excel Spreadsheet Calculation	N/A	N/A	N/A	N/A	N/A
(FA37	LED 3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	N/A	100%	100%	100%	HR994	100%	HR994	100%	HR994	100%	HR994	N/A	N/A	N/A	N/A	N/A
(FA37	FM1.21	Funded budget (Y/N) (Municipal)		Funded budget (yes)	Funded budget (yes)	YES	A8	N/A	N/A	YES	A8	N/A	N/A	N/A	N/A	N/A	N/A	N/A
(FA37	FM2.21	Cash backed reserves reconciliation at year end	9		Reconciliatio n report	N/A	N/A	N/A	N/A	N/A	N/A	> 100m	Call Investments & Cash	N/A	N/A	N/A	N/A	N/A
(FA37	FM3.11	Cash/Cost coverage ratio		operating	1-2 x fixed operating expenditure	1-2 x fixed operating expenditure	-	1-2 x fixed operating expenditure	-	1-2 x fixed operating expenditure		1-2 x fixed operating expenditure	S71 Report	N/A	N/A	N/A	N/A	N/A
(FA37	FM3.12	Current ratio (current asset/current liabilities)	N/A	1.5:1	1.5:1	N/A	N/A	N/A	N/A	N/A	N/A	1.5:1	S71 Report	N/A	N/A	N/A	N/A	N/A
(FA37		Trade payables to cash ratio		>1:1	>1:1	>1:1	S71 Report	>1:1	S71 Report	>1:1	S71 Report	>1:1	S71 Report	N/A	N/A	N/A	N/A	N/A
(FA37	FM3.14	Liquidity ratio	N/A	>1.5:1	>1.5:1	>1.5:1	S71 Report	>1.5:1	S71 Report	>1.5:1	\$71 Report	>1.5:1	S71 Report	N/A	N/A	N/A	N/A	N/A

KFA	National	Key Performance	Project/		Annual target			7	Target for 2024/202	5 SDBIP per	Quarter				Resources Allo	cated for 2024/20	25 SDBIP per Qua	ter
No.	Treasur y Referen ce/ BCMM Code.	Indicator	Programme	(Annual Performanc e of 2023/24)		1st Quarter Planned Target- ending September 2024	evidence	2nd Quarter Planned Target- ending December 2024	Portfolio of evidence	3rd Quarter Planned Target- ending March 2025	evidence	4th Quarter Planned Target- ending June 2025	evidence	1st Quarter Planned Budget			4th Quarter Planned Budget	Total Budget allocated
KFA37		Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure		81%	70%	N/A	N/A	N/A	N/A	N/A	N/A	70%	Irregular Expenditure Report	N/A	N/A	N/A	N/A	N/A
KFA37		Creditors payment period	N/A	30 days	30 days		Section 52(d) Report	30 days	Section 52(d) Report	30 days	Section 52(d) Report	_	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)		38,00%	38,00%		Section 52(d) Report	36%	Section 52(d) Report		Section 52(d) Report		Section 52(d) Report	112 991 307	225 982 615	338 973 922	<b>451 965 229</b>	451 <del>96</del> 5 229
KFA37		Percentage of total capital expenditure funded from capital conditional grants	N/A	59%	64%	N/A	N/A	N/A	N/A	N/A	N/A	64%	Section 52(d) Report	0	0	0	788 563 251	1 240 528 480
KFA37		Percentage of total capital expenditure on renewal/upgradi ng of existing assets		61%	70%	N/A	N/A	N/A	N/A	N/A	N/A	70%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37		Renewal/Upgrading of Existing Assets as a percentage of Depreclation/Asset impairement		100%	55%	N/A	N/A	N/A	N/A	N/A	N/A	1	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37		Repairs and Maintenance as a percentage of property, plant, equipment and investment property		2%	4%	N/A	N/A	N/A	N/A	N/A	N/A	1	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A

No. Treasury Y Reference/	nal Key ur Performance	Project/ Programme	Baseline (Annual	Annual target for 2024/25			1	Target for 2024/202	5 SDBIP per (	Quarter				Resources Allo	cated for 2024/20	25 SDBIP per Quai	rter
y Refer	indicator en		Performanc e of 2023/24)	10. 202-423	1st Quarter Planned Target- ending September 2024	evidence	2nd Quarter Planned Target- ending December 2024	evidence	3rd Quarter Planned Target- ending March 2025	evidence	4th Quarter Planned Target- ending June 2025	Portfolio of evidence	1st Quarter Planned Budget	2nd Quarter Planned Budget			Total Budget allocated
KFA37 FM6.	Percentage of awarded tenders [over R200k], published on the municipality's website		100%	100%	100%	Quarterly Awards Reports		Quarterly Awards Reports		Quarterly Awards Reports	100%	Quarterly Awards Reports	N/A	N/A	N/A	N/A	N/A
KFA37 FM6.	3 Percentage of tender cancellations		15%	15%	10%	Cancellation adverts		Cancellation adverts	15%	Cancellation adverts	15%	Cancellation adverts	N/A	N/A	N/A	N/A	N/A
KFA37 FM7.	Debtors payment period	Implementation of Revenue Enhancement Strategy and Credit Control Policy	680	680		1.BP135 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE		1.BP135 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	700 DAYS	1.BP135 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	680 DAYS	1.BP135 TIAL BALANCE BILLING REPORT 2.DEBT IMPAIRMENT CALCULATION SCHEDULE	N/A	N/A	N/A	N/A	N/A
KFA37 FM7.	2 Collection Rate ratio	Implementation of Revenue Enhancement Strategy and Credit Control Policy	78%	77%		1.BP135 TRIAL BALANCE BILLING REPORT 2.NT COLLECTION RATIO FORMULA		1.BP135 TRIAL BALANCE BILLING REPORT 2.NT COLLECTION RATIO FORMULA	70%	1.BP135 TRIAL BALANCE BILLING REPORT 2.NT COLLECTION RATIO FORMULA	77%	1.BP135 TRIAL BALANCE BILLING REPORT 2.NT COLLECTION RATIO FORMULA	N/A	N/A	N/A	N/A	N/A
KFA37 FM7.	1 Net Surplus/Deficit Margin for Electricity	N/A	-20%	-30%	N/A	N/A	N/A	N/A	N/A	N/A	-30%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
FM7.	Net Surplus/Deficit Margin for Water		31%	15%	N/A	N/A	N/A	N/A	N/A	N/A	15%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37 FM7.	Net Surplus/Deficit Margin for Wastewater	N/A	46%	35%	N/A	N/A	N/A	N/A	N/A	N/A	35%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA 37 FM7.:	Net Surplus/Deficit Margin for Refuse		37%	25%	N/A	N/A	N/A	N/A	N/A	N/A	25%	Section 52(d) Report	N/A	N/A	N/A	N/A	N/A
KFA37 GG3.	Number of repeat audit findings		48 (2023/24 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 INDICA	TORS		<u> </u>		<u> </u>		<u> </u>		<u> </u>		<u> </u>						

KFA No.	National	_	Project/	Baseline (Annual	Annual target for 2024/25			1	Target for 2024/202	5 SDBIP per (	Quarter				Resources Allo	cated for 2024/20	25 SDBIP per Qua	rter
NO.	Treasur y Referen ce/ BCMM Code.	Indicator	Programme	Performanc e of 2023/24)		1st Quarter Planned Target- ending September 2024	evidence	2nd Quarter Planned Target- ending December 2024	Portfolio of evidence	3rd Quarter Planned Target- ending March 2025	evidence	4th Quarter Planned Target- ending June 2025	Portfolio of evidence	1st Quarter Planned Budget			4th Quarter Planned Budget	Total Budget allocated
KFA 39	WGC14	Credit Rating Maintained at A	Appointment of a Credit Rating Institution	A	A	N/A	N/A	N/A	N/A	A	Credit Rating Report	A	Credit Rating Report	N/A	N/A	N/A	N/A	R 200 000.00
KFA 39		Debt to revenue percentage (the extent of Total Borrowings in relation to Total Operating Revenue).		Less than 45%	1,10%	1,25%	S71 Report	1,20%	S71 Report	1,15%	S71 Report	1,10%	S71 Report	N/A	N/A	N/A	N/A	N/A
KFA37	WGC 31	Percentage of registered billing queries	Accurate Billing of accounts	3.5%	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