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| SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP): 2024/2025 FINANCIAL YEAR | | | | | | | | | | | | | | | | | | |
| DIRECTORATE: FINANCE SERVICES | | | | | | | | | | | | | | | | | | |
| CHIEF FINANCIAL OFFICER: MR. V. PILLAY | | | | | | | | | | | | | | | | | | |
| KFA No. | National Treasury Reference/ BCMM Code. | Key Performance Indicator | Project/ Programme | Baseline (Annual Performance of 2023/24) | Annual target for 2024/25 | Target for 2024/2025 SDBIP per Quarter | | | | | | | | Resources Allocated for 2024/2025 SDBIP per Quarter | | | | |
| | | | | | | 1st Quarter Planned Target-ending September 2024 | Portfolio of evidence | 2nd Quarter Planned Target-ending December 2024 | Portfolio of evidence | 3rd Quarter Planned Target-ending March 2025 | Portfolio of evidence | 4th Quarter Planned Target-ending June 2025 | 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 | 400 | 400 | 0 | N/A | 0 | N/A | 0 | N/A | 400 | Monthly 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 | 180 days | 210 days | 210 days | Quarterly Awards Reports | 210 days | Quarterly Awards Reports | 210 days | Quarterly Awards Reports | 210 days | 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 | | 95% | 95% | 95% | Clearance report | 95% | Clearance Report | 95% | Clearance report | 95% | Clearance report | Staff Budget | Staff Budget | Staff Budget | Staff Budget | Staff Budget |
| KFA 37 | LED 1.11 | Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area | N/A | 95% | 95% | 80% | Operating Expenditure Report | 85% | Operating Expenditure Report | 90% | Operating Expenditure Report | 95% | Operating Expenditure Report | N/A | N/A | N/A | N/A | N/A |
| KFA37 | LED 2.11 | Percentage of budgeted rates revenue collected | N/A | 78% | 78% | 78% | Rates Calculation | 78% | Rates Calculation | 78% | Rates Calculation | 78% | Rates calculation | Staff Budget | Staff Budget | Staff Budget | Staff Budget | Staff Budget |

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| 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 Spreadsheet Calculation | 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 Spreadsheet Calculation | 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 |
| KFA37 | EE2.11 | Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE) | Free Basic Electricity to indigent households | 10% | 10% | 10% | 1. BS512 report 2. Daily Sales Report 3. Excel Spreadsheet Calculation | 10% | 1. BS512 report 2. Daily Sales Report 3. Excel Spreadsheet Calculation | 10% | 1. BS512 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 |
| KFA37 | 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 |
| KFA37 | 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 |
| KFA37 | FM2.21 | Cash backed reserves reconciliation at year end | 9 | Reconciliation report | Reconciliation 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 |
| KFA37 | FM3.11 | Cash/Cost coverage ratio | | 1-2 x fixed operating expenditure | 1-2 x fixed operating expenditure | 1-2 x fixed operating expenditure | S71 Report | 1-2 x fixed operating expenditure | S71 Report | 1-2 x fixed operating expenditure | S71 Report | 1-2 x fixed operating expenditure | S71 Report | N/A | N/A | N/A | N/A | N/A |
| KFA37 | 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 |
| KFA37 | FM3.13 | 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 |
| KFA37 | 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 | S71 Report | >1.5:1 | S71 Report | N/A | N/A | N/A | N/A | N/A |

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| KFA37 | FM4.11 | 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 | FM4.31 | Creditors payment period | N/A | 30 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) | | 38,00% | 38,00% | 36% | Section 52(d) Report | 36% | Section 52(d) Report | | Section 52(d) Report | 36% | Section 52(d) Report | 112 991 307 | 225 982 615 | 338 973 922 | 451 965 229 | 451 965 229 |
| KFA37 | FM5.12 | 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 | FM5.21 | Percentage of total capital expenditure on renewal/upgradling 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 | FM5.22 | Renewal/Upgradling of Existing Assets as a percentage of Depreciation/Asset Impairment | N/A | 100% | 55% | N/A | N/A | N/A | N/A | N/A | N/A | 55% | Section 52(d) Report | N/A | N/A | N/A | N/A | N/A |
| KFA37 | FM5.31 | 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 | 4% | Section 52(d) Report | N/A | N/A | N/A | N/A | N/A |

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| 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 | WGC 16 | 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 |