

2024/2025 Executive Director Performance Scorecard Executive Director: Kevin Jacoby 1 July 2024 - 30 June 2025													
	No.	Objective	Key Performance Indicator	Definition	Baseline	Baseline	Annual Target	Q1 Target	Q2 Target	Q3 Target	Q4 Target	Weighting	Contact Department
					2022/2023	2023/2024	2024/2025	30-Sep-24	31-Dec-24	31-Mar-25	30-Jun-25		
	MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION											20%	
	MUNICIPAL FINANCIAL VIABILITY											10%	
	SERVICE DELIVERY/GOOD GOVERNANCE											60%	
	DIRECTORATE SPECIFIC PROJECTS											10%	
												100%	
	MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION											20%	
1	1	16. A Capable and Collaborative City Government	Increase in CPPPM maturity level (%) (average)	The CPPPM maturity level is based on the PPPM, Contract Management and Engineering Management (Only applicable to Engineering Directorates) maturity assessment. The maturity assessment will reflect the average maturity level of: - 1. Portfolio, Programme, Project - 2. Contract management and - 3. Engineering Management level. This will occur on an annual basis in order to assess the increase in the maturity level for the Directorate. The maturity level is measured on a scale of 1 - 5. The maturity levels: * Level 1 – Initial Process: No standard process or tracking system – informal process * Level 2 – Repeatable Process: Minimum standards for processes and procedures * Level 3 – Defined Process: Defined Process which allow for flexibility * Level 4 – Managed Process: Obtain and retain specific measurements and quality requirements * Level 5 – Optimised Process: Continuous process improvement and proactive technology and problem management for future improvements The ED for Finance will be measured on a City-wide maturity level. All other EDs will be measured per the individual directorate. 1. A score of 2.89 and below based on the 2023/2024 baseline: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.11 Not fully effective = 0.0 (no movement) – decrease of 0.1 Fully effective = increase of 0.1 - 0.2 Significant-performance = increase of 0.21 - 0.3 Outstanding performance = increase of ≥ 0.31 2. A score of 2.9 and above based on the 2023/2024 baseline: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.21 Not fully effective = decrease of 0.1 - 0.2 Fully effective = increase of 0.0 and 0.1 Significant performance = increase of 0.11 and 0.2 Outstanding performance = increase of ≥ 0.21	2.88	2.98	Actual achieved of prior year +increase 0.1 - per directorate individual achievement	AT	AT	AT	Actual achieved of prior year +increase 0.1 - per directorate individual achievement	2%	Department: CPPPM Source document: PPM assessment Contact person: Ben Peters 021 400 9206
2	2	16. A Capable and Collaborative City Government	Repeatable Tenders that were Expanded/Amended multiple times (%)	Measures the percentage of Expansions and Amendments on repeatable tenders. This indicator will only measure instances where there was more than one Expansion and/or Amendment on the same tender. Expansions or Amendments are defined by the SCM section 116 (3) guide and can change at any time. Source: Contract Register and Monitoring System and Tender Tracking System. Measurement will commence only when the second Expansions and/or Amendments are released in SAP MM and only applies to repeatable tenders that are active in the current FY (i.e. commenced before or in the financial year and expires in or after the FY). Formula: Total number of repeatable contracts tenders expanded and/ or amended multiple times ÷ Total number of repeatable contract active in the FY. Measured cumulatively. <u>Performance rating:</u> Unacceptable performance = ≥ 3.1% Not fully effective = 2.6% – 3% Fully effective = 2% - 2.5% Significant performance = 0.1% - 1.99% Outstanding performance = 0%	0%	2%	2%	AT	AT	AT	2%	2%	Department: CPPPM Source document: CMRS (Contract Register and Monitoring System) and Tender Tracking System Contact person: Maureen Whare 069 367 4023

3	3	16. A Capable and Collaborative City Government	Reduction in the number of SCM deviations (%)	The objective is to achieve a 20% reduction on SCM deviations. July – December 2023 - The indicator only applies to Supply Chain Management (SCM) deviations above R200 000 (inclusive of VAT). 01 January – 30 June 2024 - The indicator only applies to Supply Chain Management (SCM) deviations above R750 000 (inclusive of VAT). Sole/single service provider deviations, anti-corruption deviations and deviations relating to emergencies will be excluded from the measurement as per section 36 of SCM regulations. The indicator will measure the percentage year on year reduction from the previous year's. Target = reduction of 20% Formula: (No. of SCM deviations for current year – No of SCM deviations for prior year)/ Number of SCM deviations for prior year X 100" Exception protocols: A default performance rating of fully effective will be awarded if you have 2 or less deviations from a base of 2 or less <u>Performance rating:</u> Unacceptable performance = Any positive increase in the number of deviations, year-on-year Not fully effective = a reduction of > 0% - < 19.9%, for the number of deviations, year-on-year Fully effective = a reduction of 20%, for the number of deviations (year-on-year), or default criteria rating (refer exception protocol) Significant performance = a reduction > 20% - < 99.9%, for the number of deviations, year-on-year Outstanding performance = 0 deviations	100%	20%	20%	AT	AT	AT	20%	2%	Department: SCM Source document: SCM deviations schedule Formula: Number of SCM deviations reduced by the target percentage % year on year for the department/ directorate. Contact person: Gayle Postings Office of the City Manager: Specialist Advisor 021 400 1268
4	4	16. A Capable and Collaborative City Government	Reduce and maintain nominal (number and value) irregular expenditure within the Directorate (year-on-year) (average %)	The objective is to reduce past on irregular expenditure by 10% and limit irregular expenditure. The indicator will measure the average percentage reduction in the number and value of irregular expenditure i.e. contravention of legislation as defined in the MFMA irregular expenditure definition and maintain lower levels of irregular expenditure. Irregular expenditure is defined as expenditure that is in contravention of, or not in accordance with, a requirement of the Local Government: Municipal Finance Management Act 56 of 2003, the Local Government: Municipal Systems Act 32 of 2000, the Remuneration of Public Office Bearers Act 20 of 1998, or the municipality's supply chain management (SCM) policy. Indicator will measure Irregular expenditure that was incurred (transaction) during the time of employment of the Executive Director (in the position as Executive Director). This also applies if an Existing ED moves to another portfolio. i.e. previous irregular expenditure wont impact the new Executive Director. NOTES: a. Irregular expenditure will be included, if identified by other assurance provider, irrespective if it is self-disclosed or not. b. New Executive Directors will be impacted by existing contracts that incur irregular expenditure in the term of their office. If the existing contract had irregular expenditure in the period before ED's appointment, it will not be considered for the new EDs performance. 1. Formula: New Executive Director or Executive Director taking up a post in another directorate as an Executive Director (in the year of review) Number of non-compliance incidents (irregular expenditure) for the current year, while employed as Executive Director and the amount of irregular expenditure, while employed as an Executive Director. (No baseline) This also applies if an existing ED moves to another directorate, the ED will be regarded as "New" i.e. previous irregular expenditure will not be carried over. <u>Performance rating:</u> Unacceptable performance = where more than 2 incidents exist or the total amount is more than R2.5 million, starting from a baseline of zero. Not fully effective = N/A Fully effective = 2 or less incidents and the total amount is less than R2.5 million. Significant performance = N/A Outstanding performance = 0 incidents 2. Formula: Executive Director with baseline information 1) Non-compliance incidents incurred for the current year – Non-compliance incidents incurred for prior year / Non-compliance incidents incurred for prior year x 100% Target = reduction of 10% 2) Irregular expenditure amount incurred for the current year – Irregular expenditure amount incurred for the prior year)/ Irregular expenditure amount incurred for the prior year X 100% Target = reduction of 10% <u>Performance rating:</u> Unacceptable performance = Any positive increase in incidents or amount > R2.5 million, year-on-year Not fully effective = a reduction > 0% - < 9.9%, for incidents and amounts, year-on-year. Fully effective = a reduction of 10% or default criteria rating (refer exception protocol) Significant performance = a reduction > 10% - < 99.9%, for incidents and amount year-on-year. Outstanding performance = 0 incidents Exception protocols applicable to New Executive Directors and Executive Directors with baseline data: A default rating will apply (fully effective), if you have a zero baseline - provided that the default criteria is achieved, anything more will be unacceptable performance. A default criteria rating of fully effective will be awarded if you have 2 or less incidents and the total amount is less than R2.5 million.	100%	50%	10%	AT	AT	AT	10%	2%	Department: City Manager Office Source document: Irregular Register and the AG's findings in the quarter that it is available. Contact person: Gayle Postings 021 400 1268

5	5	16. A Capable and Collaborative City Government	External audit (Auditor General) audit actions completed as per audit action plan (%)	This indicator measures how many actions was completed in the financial cycle within in the unique deadline set, as per the audit action plan. The Audit Action Plan sets out the total number audit actions required to address the internal control deficiencies as identified by the Auditor-General in their management report. The unique deadline is set in consultation with the relevant ED. Completed would mean that the actions as stipulated in the audit action plan has been executed by the relevant delegated authority. Should there be no actions required for a Directorate the indicator will be 'Not Applicable'. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = < 99.99% Fully effective = N/A Significant performance = N/A Outstanding performance = 100%	100%	100%	100%	100%	100%	100%	100%	2%	Department: Investor Relations Source document: Completed Audit Action plan Contact person: Lynn Fortune:021 400 5987
6	6	16. A Capable and Collaborative City Government	Final Council and Mayco decisions implemented within timeframes (%)	The indicator excludes all Council and Mayco decisions for noting. Decisions taken by Council and Mayco where there is no budget to implement actions or outside of the control of the ED. These exclusions must be supported by valid evidence. These decisions must be reflected on each quarterly report for the City Manager and/or panel's awareness. All final Council and Mayco decisions allocated to the ED with implementation date for the quarter must be implemented and reported on for the quarter to achieve the target. Implementation that runs over a period longer than a financial year will be measured according to milestones identified for implementation within the current financial year. Each ED must ensure that a date is allocated of when action will be completed and implemented. This must be captured in the CDIT system by the relevant implementer. If no timeframe was allocated the timeframe is deemed to be one month for implementation. Implementation is the date of completion of the actions or achievement of councils request or expectation. <u>Performance rating:</u> Unacceptable performance = < 69% of ALL decisions Not fully effective = 69% - 79.99% of ALL decisions Fully effective = 80% - 85% of ALL decisions Significant performance = 85.1% - 94.99% of ALL decisions Outstanding performance = ≥ 95% of ALL decisions If "Not Applicable"-weighting will be "zero" and must be reallocated it within the Transversal Category.	100%	100%	100%	3%	100%	100%	100%	1%	Each ED is responsible for implementation, evidence and updates to the tracking system. Source document: SharePoint tracking Tracking System contact person: Rehana Razack (021 400 1246)
7	7	16. A Capable and Collaborative City Government	16.J Budget spent on implementation of Workplace Skills Plan (%)	Measures the percentage of budget spent on the Workplace Skills Plan .The Workplace Skills Plan outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate budget for appropriate training interventions that will address the needs arising out of local government's skills sector plan, the IDP, the individual departmental staffing strategies, individual employees' personal development plans and the employment equity plan. Proxy measure for NKPI per MSA Regulation 10(f). Formula: % spent on the implementation of the WSP measured against the training budget. (A/B)*100 A: Actual spend per quarter on training budget B: Planned spend on training Budget for the year <u>Performance rating:</u> Unacceptable performance = < 90% Not fully effective = 90% - 94.99% Fully effective = 95% - 96% Significant performance = 96.1% - 97.99% Outstanding performance = ≥ 98%	100%	90%	95%	10%	30%	60%	95%	1%	Source documents: WSP report per quarter Contact person: Grant Stephens 021 400 9851
8	8	16. A Capable and Collaborative City Government	Internal independent assurance provider's functions recommendations and action plans implemented (%)	It is the monitoring and reporting of the implementation (expressed as a percentage) of corrective actions to address internal independent assurance providers' recommendations and action plans, issued within the directorate of the responsible Executive Director. The internal independent assurance providers included in this KPI are Internal Audit, Ombudsman, Integrated Risk Management (limited to the Corporate Risk Register), Ethics and Forensics departments. Each internal independent assurance provider as mentioned above has their own unique input to this KPI. This KPI will be "not applicable" to management when there are no recommendations, thus only those that could provide inputs will be included in the calculation. Future recommendations and action plans implemented (not recommended for implementation for the current financial year), will be taken into account for the measurement of this indicator, thereby creating an advantage for the ED. Formula: Numerator: Total internal independent assurance providers' recommendations and action plans implemented (current and future implementations) Denominator: Total internal independent assurance providers' recommendations and action plans made for the current period under review (recommendations and actions plans postponed as approved by the City Manager will be excluded) <u>Performance rating:</u> Unacceptable performance = < 75% Not fully effective = 75% - 84.99% Fully effective = 85% - 90% Significant performance = 91% - 94% Outstanding performance = ≥ 95%	100%	85%	85%	85%	85%	85%	85%	1%	Department: Office of City Manager Source documents: refer to definition Contact person: Babalwa Mothibi

9	9	16. A Capable and Collaborative City Government	16.A Community satisfaction city-wide survey (average)	Measures the average score on the Community satisfaction City-wide survey. A statistically valid, scientifically defensible score from the annual survey of residents' perceptions of the overall performance of the City. The aim of the indicator is to improve the community's perception of the City. The measure is given against a non-symmetrical Likert scale, where 1 is poor, 2 is fair, 3 is good, 4 is very good, and 5 is excellent. The objective is to improve the current customer satisfaction average score per Directorate. Refer to the 'Survey - Levels & Baselines' tab. 1. A score of 2.9 and below based on the 2023/2024 survey outcome: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.11 Not fully effective = 0.0 (no movement) – decrease of 0.1 Fully effective = increase of 0.1 - 0.2 Significantly performance = increase of 0.21 - 0.3 Outstanding performance = increase of ≥ 0.31 2. A score of 3 and above based on the 2023/2024 survey outcome: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.21 Not fully effective = decrease of 0.1 – 0.2 Fully effective = 0.0 (no movement) - increase of 0.1 Significant performance = increase of 0.11 - 0.2 Outstanding performance = increase of ≥ 0.21	3.3	2.9	2.9	AT	AT	AT	2.9	2%	Department: Organisational Effectiveness and Innovation Source document: Community Satisfaction survey score Contact person: Bridgette Morris 021 400 3812
10	10	16. A Capable and Collaborative City Government	Increase in City Pulse	The City Pulse survey measures the organisational culture and aims to improve employee experience at the City. The measure is given against a non-symmetrical Likert scale, measured biennial. The measurement for the 2024/25 will be based on the ED's lowest scoring pillar: Organisational Pillar in 2022/2023. Refer to the 'City Pulse baselines' tab. 1. A score of 3.4 and below based on the 2022/2023 baseline: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.2 Not fully effective = 0.0 (no movement) – decrease of 0.19 Fully effective = increase of 0.1 - 0.19 Significantly performance = increase of 0.2 - 0.29 Outstanding performance = increase of ≥ 0.3 2. A score of 3.5 and above based on the 2022/2023 baseline: <u>Performance rating:</u> Unacceptable performance = decrease of ≥ 0.2 Not fully effective = decrease of 0.1 - 0.19 Fully effective = 0.0 (no movement) - increase of 0.1 Significantly performance = increase of between 0.11 and 0.2 Outstanding performance = increase of > 0.2	3.6	N/A	3.7	AT	AT	AT	3.7	1%	Department: Organisational Effectiveness and Innovation Source document: City Pulse 2021 Results and City Pulse 2019 results with the 3 questions identified in the attachment Contact person: Monica Pregnolato 021 400 9221
11	11	16. A Capable and Collaborative City Government	Inclusion of C88 Output indicators (%) (average)	All Tier 1 and Tier 2 Circular 88 Output indicators should be included into the performance scorecards of the Executive Directors, where relevant. All indicators must be included verbatim into the corporate (auditable) and Directorate SDBIP (cascading principle) and the measurement must be in compliance with the Technical Indicator Descriptions (TID) as issued by National Treasury. This indicator will be measured during the annual review process and no mid-year adjustments will be taken into account. Measurement: Q1 Weighting must be reallocated where there the ED has no Output indicators. Note: Indicators that have barriers and challenges are excluded from the formula. The indicator will measure two aspects: 1) The inclusion of C88 Output indicators in the Directorate SDBIP, and 2) The inclusion of C88 Output indicators on the Corporate Scorecard (CSC) (graduating), whether replacing existing CSC indicators. 1) Formula: Inclusion in the directorate SDBIP - Total number of Tier 1 & 2 Output indicators included in the directorate SDBIP divided by Tier 1 & 2 indicators required for inclusion as per C88 (auditable) * 100 2) Formula: Replacement and/or inclusion of C88 Output indicators on the CSC - Total number of Tier 1 & 2 indicators graduated on the CSC divided by Total number of Tier 1 & 2 indicators graduated on the CSC * 100 Average: (Formula 1 + Formula 2) divided by 2 <u>Performance rating:</u> Unacceptable performance = < 80% inclusion of Tier 1 & 2 Not fully effective = 80% - 84.99% inclusion of Tier 1 & 2 Fully effective = 85% - 89.99% inclusion of Tier 1 & 2 Significant performance = 90% - 99% inclusion of Tier 1 & 2 Outstanding performance = 100% inclusion of Tier 1 & 2	New	100%	100%	100%	AT	AT	AT	1%	Department: Organisational Performance Management (OPM) Source document: C88 scorecard and Directorate SDBIP Contact person: Monique Filles - Manager: City Performance Management 021 400 9024

12	12	16. A Capable and Collaborative City Government	Average of tenders in slippage at any given quarter end (%)	Measures the average of tenders for MTREF in slippage at any given quarter end. This will drive the timeous implementation of the demand plan based on the agreed timeline. Abnormalities in the timeline will then impact each step of the process, such as where a tender only allows 30 days after award to Contract Required by Date (CRD), there will probably be a contract gap or a Value At Risk (VAR – Budget at risk of not being spent) on the Capital reporting. Slippage is defined as tenders on the demand plan which are behind schedule based on the agreed timelines for each tender. Slippage in the implementation of the demand plan, is a contributor to the cause of VAR. This will include the submission of draft specifications as per the minimum timeframe before the CRD. Formula: Total count of tenders in red or amber as a percentage of the total number of tenders required for the MTREF period (average %). <u>Performance rating:</u> Unacceptable performance = > 15% Not fully effective = > 10% - ≤ 15% Fully effective = ≤ 10% Significant performance = ≥ 5% - ≤ 9% Outstanding performance = < 5%	New	≤10%	≤10%	≤10%	≤10%	≤10%	≤10%	1%	Department: Supply Chain Management Source document: Demand Plan Overview Contact person: Bekumuzi Vumase and Razaan Arendse Manager Demand Management
13	13	16. A Capable and Collaborative City Government	Gaps in repeatable tender continuity (average number of days)	This indicator is to ensure continued monthly service delivery implemented through repeatable tenders. A "gap" refers to the number of days between the expiring contract and the replacement contract commencing. Potential gaps should be mitigated via extension/expansion and/or deviation early enough so that it caters for any possible delay within a tender process. A gap less than one month will be included in the calculation. To drive the demand plan and improve Supply Chain Management (SCM) process and service delivery. The indicator is based on all repeatable tenders that currently has a gap at the time of reporting, i.e. the current contract had already expired and the new contract is not yet in place. Average number of days refer to calendar days (inclusive of weekends). Formula: Total number of gaps in days/ Total number of tenders with a gap of more than zero days = Average number of gaps (days) (Effectively the report should be 'blank'.) Using the gap report developed by Zubair which takes current status and projected time for completion into account. <u>Performance rating:</u> Unacceptable performance = repeatable tenders with ≥ 150 days gap Not fully effective = repeatable tenders with ≥ 90 - < 150 days gap Fully effective = repeatable tenders with ≥ 30 - < 90 days gap Significant performance = repeatable tenders with gaps < 30 days gap Outstanding performance = zero repeatable tenders with gaps	New	0	0	0	0	0	0	2%	Department: CPPPM Source document: GAP report prepared by Zubair Contact person: Zubair Adams
MUNICIPAL FINANCIAL VIABILITY												10%	
14	14	16. A Capable and Collaborative City Government	Total Capital Expenditure as a percentage of Total Capital Budget less contingencies (%)	This indicator measures the extent to which budgeted capital expenditure has been spent during the financial year. Capital expenditure is all costs incurred by the municipality to acquire, upgrade, and renew physical assets such as property, plants, buildings, technology, or equipment. Less contractual contingencies on projects and insurance contingencies. Q1 – Q3 reporting: Formula: (1) YTD Actual Capital Expenditure / (2) Total Budgeted Capital Expenditure. The latest approved budget is applicable. Q4 reporting: Formula: (1) Actual Capital Expenditure / (2) Total Budgeted Capital Expenditure less contingencies. The latest approved budget is applicable. <u>Performance rating:</u> Unacceptable performance = < 85% or >100% (non-compliance) Not fully effective = ≥ 85% - ≤ 89.99% Fully effective = 90% - 93% Significant performance = > 93% - 96% Outstanding performance = >96%	95%	90%	90%	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	90%	5%	Directorate Finance Manager
15	15	16. A Capable and Collaborative City Government	FM1.12: Total Operating Expenditure as a percentage of Total Operating Expenditure budget	This indicator measures the extent to which operating expenditure has been spent during the financial year. Operating Expenditure (non-capital spending) is costs which the municipality incurs through its normal operations. The latest approved budget is applicable. Formula: Actual Operating Expenditure / Budgeted Operating Expenditure. The latest approved budget is applicable. <u>Performance rating:</u> Unacceptable performance = < 90% or > 100% (non-compliance) Not fully effective = ≥ 90% - ≤ 94.99% Fully effective = 95% - 96% Significant performance = ≥ 96.1% - ≤ 97% Outstanding performance = ≥ 97.1% - 100%	98%	95%	95%	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	Dir/Dept. projected cash flow/ total budget	95%	3%	Directorate Finance Manager
16	16	16. A Capable and Collaborative City Government	Performance on cash backed expenditure over cash back budget items only (%)	In terms of the Directive 7 of 2023, directorates cannot offset primary operating budgeted expenditure that translates into a cash outflow against non-cash flow expenditures such as Impairments, Depreciation, Debt impairment, Write-offs, Post-retirement medical aid (PRMA) provision, Rehabilitation of landfill sites, Water Inventory, labour to operating, Interest and Prior year adjustments. This indicator measures the outcome of cash backed items only over the budget and if the outcome is higher than 100% then it reflects reliance on non-cash items. The aim of the indicator is to achieve an outcome of less than or equal to 100% Source: Financial information. Formula: Operating expenditure (cash items only) / Operating budget (cash items only). Measured quarterly. <u>Performance rating:</u> Unacceptable performance = >100% Not fully effective = N/A Fully effective = ≤ 100% Significantly performance = N/A Outstanding performance = N/A	New	0%	≤ 100%	≤ 100%	≤ 100%	≤ 100%	≤ 100%	2%	Directorate Finance Manager

SERVICE DELIVERY/GOOD GOVERNANCE												60%	
17	17	16. A Capable and Collaborative City Government Ease of Doing Business Index	1.C Percentage of revenue clearance certificates issued within 10 working days from time of completed application received (%) (LED3.21)	Measures the percentage of revenue clearance certificates issued by the municipality within 10 working days of a completed submission. A revenue clearance certificate is issued by the relevant local municipality and reflects all of the debts collected on the property, including rates. the purpose of the document is to prove that all the outstanding debt on the property has been paid by the seller. A completed submission refers to the point in time when all necessary information has been supplied in relation to the certificate. The 10 days, in this instance, refers to 10 working days, not days of the week. Proxy measure for C88 LED3.21 <u>Performance rating</u> Unacceptable performance = <90% Not fully effective = 90% - 92% Fully effective = 93% - 94% Significant performance = 94.1% and 97% Outstanding performance = >97%	99.85%	93%	93%	93%	93%	93%	93%	5%	Director: Revenue
18	18	16. A Capable and Collaborative City Government	16.B Opinion of Independent Rating Agency	A report which reflects credit worthiness of an institution to repay long-term and short-term liabilities. Credit ratings provide an analysis of the City's key financial data and are performed by an independent agency to assess the City's ability to meet short- and long-term financial obligations. Indicator standard/Norm/Benchmark: The highest rating possible for local government which is also subject to the Country's sovereign rating. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = N/A Fully effective = A1 (subject to the highest sector rating at the time) Significant performance = N/A Outstanding performance = AA3 (subject to the highest sector rating at the time)	Ba3/Aa3.za/P-1.za long and short-term national scale rating	High investment rating	High investment rating	High investment rating	High investment rating	High investment rating	High investment rating	5%	Director: Treasury
19	19	16. A Capable and Collaborative City Government	16.C Audit Outcome (GG3.1)	The audit opinion is defined by the Auditor-General. It is given across a qualitative, ordinal scale including: Unqualified with no findings; Unqualified with findings; Qualified with findings; Adverse with findings; and Disclaimed with findings. For those who have not completed the process, Outstanding audits are recorded. <u>Performance rating:</u> Unacceptable performance (0) = N/A Not fully effective (0) = N/A Fully effective (0) = N/A Significant performance (4) = Unqualified audit opinion Outstanding performance (5) = Clean audit (unqualified with no findings) The weighting for the indicator will not be reallocated, the performance ratings for unacceptable, not fully effective and fully effective will be scored at zero.	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	5%	Director: Treasury
20	20	16. A Capable and Collaborative City Government	16.E Cash/cost coverage ratio (NKPI)	The ratio indicates the ability to meet at least its monthly fixed operating commitments from cash and short-term investments, without collecting any additional revenue, during that month (excluding unspent conditional grants). Proxy measure for NKPI per MSA Regulation 10(g) <u>Performance rating:</u> NT Benchmark - 1 to 3 times Unacceptable performance = N/A Not fully effective = N/A Fully effective = < 1.80:1 Significant performance = N/A Outstanding performance = > 1.80:1 Read together with 16.G over-performance in the same ratio. The 2 ratios are interrelated and compensate each other	1.97:1	1.37:1	1.80:1	1.70:1	1.70:1	1.70:1	1.80:1	5%	Director: Treasury
21	21	16. A Capable and Collaborative City Government	16.F Net debtors to annual income (NKPI)	Net current debtors are a measurement of the net amounts due to the City that are realistically expected to be recovered. Proxy measure for NKPI per MSA Regulation 10(g) <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = N/A Fully effective = > 21.35% Significant performance = N/A Outstanding performance = < 21.35% The outcome of this ratio is also dependent on the performance of the Rates collection ratio KPI (indicator 31)	16.79%	17.71%	21.35%	19.53%	19.53%	19.53%	21.35%	5%	Director: Treasury

22	22	16. A Capable and Collaborative City Government	16.G Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) (FM2.1)	The purpose of the ratio is to provide assurance that sufficient revenue will be generated to repay liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = N/A Fully effective = 42.80% Significant performance = N/A Outstanding performance = < 42.80%	21.18%	23.71%	42.80%	31.79%	31.79%	31.79%	42.80%	5%	Director: Treasury
23	23	16. A Capable and Collaborative City Government	Progress of budget cycle plan to ensure the submission of the Annual Budget to Council for adoption (Milestones)	Submission of affordable, sustainable and balanced Operating and Capital Budget (MTREF) aligned to the IDP to Council for consideration. Managing the drafting and coordination of Operating and Capital Budget for the City, ensuring alignment to the IDP. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = <100% Fully effective =Submission of 2025/2026 Budget to Council for adoption by 31/05/2025 Significant performance = N/A Outstanding = 100% (aligned to the funding strategy)	100% Budget submitted to Council (item SPC 31/05/22) on 31 May 2023	Submission of 2024/2025 Budget to Council for adoption by 31/05/2024	Submission of 2025/2026 Budget to Council for adoption by 31/05/2025	Initial budget engagement to various forum (e.g. BSC)	Modelled determination of major budget assumptions eg. Tariff increases, growth parameters	Tabled budget at Council by 31/03/2025	Submission of 2025/2026 Budget to Council for adoption by 31/05/2025	5%	Director: Budgets
24	24	16. A Capable and Collaborative City Government	Approved reports indicating regular monitoring, assessment and reporting of relevant in-year financial results and associated publishing (number)	Regular monitoring, assessment and reporting of all relevant financial data sets, advice on corrective action and proposals in respect of variances between budget and progressive actuals. Compliance to relevant legislative frameworks w.r.t. other tiers of government. Under-spending or -recovery of budgetary provisions impacts negatively on municipalities' ability to deliver on its projects and services. Continuous and pro-active steps in monitoring progressive results could address this aspect timeously. In this regard internal procedures managed by the Budget Department (eg. Finance Monitoring Report (FMR) and Progressive Capital Expenditure Report (PCER)) is key to highlight variances and propose and implement remedial action towards optimum budget implementation and realisation. Ultimate format and mechanism must be in accordance with municipal budget-related legislation and directives. The FMR reports are approved by CFO, Executive Mayor and Quality certified by the City Manager. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = N/A Fully effective =12 reports Significant performance = 12 reports and published within 4 days on the municipal website as required by MFMA sec 75(2) Outstanding performance = 12 reports and published within 3 days on the municipal website as required by MFMA sec 75(2)	3 Financial Monitoring Reports submitted for Q4 (April, May and June 2023 = total of 12	3 for 4th quarter, making an Annual Total of 12 reports	Annual Total of 12 reports	3 reports	3 reports	3 reports	Annual Total of 12 reports	5%	Director: Budgets
25	25	16. A Capable and Collaborative City Government	Stock Availability rate (%)	Stock availability, measures the percentage of items that are in stock and ready to be delivered to customers or end users of stock. it is calculated as an average of the total number of items to customers divided by the total number of items offered and multiplying by 100 to get a percentage <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = <92% Fully effective = 93% - 93.9% Significant performance = 94% - 94.9% Outstanding performance = ≥ 95%	96.94%	92%	93%	93%	93%	93%	93%	5%	Director: SCM
26	26	16. A Capable and Collaborative City Government	Municipal payments made to service providers who submitted complete forms within 30-days of invoice submission (%)	The percentage of municipal payments made to service providers within 30-days of complete invoice submission. The indicator measures the number of payments made on the basis of invoice submissions to the municipality within the accepted standard of 30 days or less. This measures 30 calendar days from the time of submission of an accurate invoice. Formula:((1) Number of municipal payments within 30-days of complete invoice receipt made to service providers / (2) Total number of complete invoices received (30 days or older)) x 100 <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = <97% Fully effective = 97% - 97.9% Significant performance = 98% - 98.9% Outstanding performance = ≥ 99%	99.7%	97%	97%	97%	97%	97%	97%	5%	Director: Expenditure
27	27	16. A Capable and Collaborative City Government	Funding alignment of City Conditional grant funding to Division of Revenue Act and Provincial Gazette prescripts and framework allocations (%)	Percentage, per each conditional grant as defined in both the Divisions of Revenue Act and Gazette, of funding allocation alignment to City budgets. <u>Performance rating:</u> Unacceptable performance = N/A Not fully effective = N/A Fully effective = 100% alignment of budget to Gazetted amounts Significant performance = 100% alignment of budget at 60 days of any gazetted amendments Outstanding = 100% alignment of budget at < 60 days of any gazetted amendments	100%	100%	100%	20%	45%	70%	100%	5%	Director: Grant Funding

