

## 2017/2018 FINANCE DIRECTORATE SCORECARD DEFINITIONS

INDICATOR	INDICATOR DEFINITION
Key Performance Indicator	Definition
Percentage of Capital Projects screened in SAP PPM to determine the readiness of projects for delivery for the next planned fiscal year from a financial, technical, strategic and implementation perspective	<p>The screening in the KPI relates to the completion of the Screening questionnaire on the SAP PPM Item (Project). The questionnaire comprises of 4 sections - financial feasibility, technical feasibility, strategic alignment and implementation readiness.</p> <p>The KPI requires the % of projects with approved and proposed budgetary amounts in the current and future fiscal year to have had the screening questionnaire completed. This information is available via the SAP PPM Dashboard and reports</p>
Percentage of Project Manager Comments completed in SAP PPM to report on projects for delivery within the current fiscal year from a financial, timeline, procurement and implementation perspective	<p>The Project Manager Comments in the KPI relates to the completion of the PM Comments functionality in SAP PPM before the 7th of the month, on a monthly basis. Comments are captured from a financial, timeline, procurement and implementation perspective.</p> <p>The KPI requires the % of projects with approved budgetary amounts in the current fiscal year to have had their comments updated. This information is available via the SAP PPM Operational Dashboard</p>
1.B Average number of days to issue rates clearance certificate	This indicator measures the average number of days it takes to issue a rates clearance certificate. Rates Clearance Certificates will be issued only once the correct payments and required documentation have been received and verified as correct.
5.A Opinion of independent rating agency	<p>A report which reflects credit worthiness of an institution to repay long-term and short-term liabilities. Credit rating is an analysis of the City's key financial data performed by an independent agency to assess its ability to meet short- and long-term financial obligations.</p> <p><b>Indicator standard/Norm/Benchmark</b> The highest rating possible for local government which is also subject to the Country's sovereign rating.</p>

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5.B Opinion of the Auditor-General	<p>This indicator measures good governance and accounting practices and will be evaluated and considered by the Auditor General in determining his opinion. An unqualified audit opinion refers to the position where the auditor, having completed his audit, has no reservation as to the fairness of presentation of financial statements and their conformity with General Recognised Accounting Practices. This is referred to as “clean opinion”.</p> <p>Alternatively, in relation to a qualified audit opinion, the auditor would issue this opinion in whole, or in part over the financial statement if these are not prepared in accordance with General Recognised Accounting Practice or could not audit one or more areas of the financial statements. Future audit opinions will cover the audit of predetermined objectives.</p>
5.E Cash/Cost Coverage ratio (excluding unspent conditional grants) (NKPI)	<p>The ratio indicates the ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.</p> <p>Proxy measure for NKPI</p>
5.F Net Debtors to Annual Income (NKPI)	<p>Net current debtors are a measurement of the net amounts due to the City for which the anticipation of the recovery is realistic.</p> <p>Proxy measure for NKPI</p>
5.G Debt (total borrowings) to Total Operating Revenue (NKPI)	<p>The purpose of the ratio is to provide assurance that sufficient revenue will be generated to repay liabilities.</p> <p>Proxy measure for NKPI</p>
<b>Key Operational Indicator Definitions:</b>	
Number of Expanded Public Works programmes (EPWP) opportunities created	Refers to paid work created for an individual on an EPWP project for any period of time, within the employment conditions of the Code of Good Practice for the Expanded Public Works Programmes.

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Percentage budget spent on implementation of WSP for the City	<p>A Workplace Skills Plan is a document that outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate budget for appropriate training interventions which will address the needs arising out of Local Government's Skills Sector Plan, the City's strategic requirements as contained in the IDP and the individual departmental staffing strategies and individual employees' PDPs. The WSP shall also take into account the Employment Equity Plan, ensuring incorporation of relevant developmental equity interventions into the plan.</p> <p>Formula: Measured against training budget.</p>
Number of Full Time Equivalent (FTE)work opportunities created	<p>Refers to one person-year of employment. One person year is equivalent to 230 person days of work. The 230 days are effective days of work after subtracting provision for non-productive days in a year (e.g. leave, holidays, etc.).</p> <p>1 FTE = person days divided by 230.</p>
Number of external trainee and bursary opportunities (excluding apprentices)	<p>This measures the number of learning opportunities created for the unemployed youth as a contribution to the job creation initiative and provision of real world of work exposure to trainees and graduates. This includes, external bursaries awarded, in-service student training opportunities, graduate internships and learnerships.</p> <p>This is an accumulative quarterly measure. The target refers to the 4th quarter final total.</p>
Number of apprentices	<p>This measures the number of learning opportunities created for the unemployed youth as a contribution to the job creation initiative. This indicator is limited to apprenticeships.</p> <p>This is an accumulative quarterly measures. The target refers to the 4th quarter final total.</p>

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Percentage adherence to EE target for all levels of staff employed (internal & external)	<p>Formula: Number of EE appointments (external, internal and disabled appointments) / Total number of posts filled (external, internal and disabled)</p> <p>This indicator measures:</p> <p>1. <u>External appointments</u> - The number of external appointments across all directorates over the preceding 12 month period. The following job categories are excluded from this measurement: Councillors, students, apprentices, contractors and non-employees. This will be calculated as a percentage based on the general EE target.</p> <p>2. <u>Internal appointments</u> - The number of internal appointments, promotions and advancements over the preceding 12 month period. This will be calculated as a percentage based on the general EE target.</p> <p>3. <u>Disabled appointments</u> - The number of people with disabilities employed at a point in time. This excludes foreigners, but includes SA White males with disabilities.</p> <p><b><u>Note:</u> If no appointments were made in the period preceding 12 months, the target will be 0%.</b></p>

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Percentage adherence to equal or more than 2% of complement for persons with disabilities (PWD)	<p>This indicator measures :</p> <p>The disability plan target: This measures the percentage of disabled staff employed at a point in time against the target of 2%.</p> <p>This category forms part of the `Percentage adherence to EE target', but is indicated separately for focused EE purpose. This indicator measures the percentage of people with disabilities employed at a point in time against the staff complement e.g staff complement of 100 target is 2% which equals to 2</p>
Percentage of absenteeism	<p>A: Actual number of days absent due to sick and unpaid/unauthorised leave in the directorate or department. B: ((number of working days for month) * number of staff members))*100%.</p> <p>Formula:</p> $C = (A1 + A2/B) * 100$ <p>A1: Sick Leave: Extract "All Absences" report from SAP Portal (Corporate Reporting / Human Resources / Time Management / All Absences) and enter the total number of absent days for sick leave. Enter the number of employees who took sick leave in the comments column</p> <p>A2: Unpaid/ Unauthorised leave: Extract "All Absences" report from SAP Portal (Corporate Reporting / Human Resources / All Absences) and enter the total number of absent days as per the "Unpaid" column of the report (authorised and unauthorised is separated). Enter the number of employees who took "unpaid" leave in the comments column</p> <p>B: Total number of staff X Total number of working days for the month The Target will be 5% or less for the rolling 12 month period.</p>
Percentage adherence to Citywide service requests	Measure the percentage adherence to Citywide service standard based on all external notifications.

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Percentage spend of capital budget	Percentage reflecting year to date spend / Total budget less any contingent liabilities relating to the capital budget. The total budget is the council approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year end.
Percentage spend on repairs and maintenance	<p>Percentage reflecting year to date spend (including secondary cost) / total repairs and maintenance budget            Note that the in-year reporting during the financial year will be indicated as a trend (year to date spend).            Maintenance is defined as the actions required for an asset to achieve its expected useful life. Planned Maintenance includes asset inspection and measures to prevent known failure modes and can be time or condition-based.</p> <p>Repairs are actions undertaken to restore an asset to its previous condition after failure or damage. Expenses on maintenance and repairs are considered operational expenditure.</p> <p>Primary repairs and maintenance cost refers to Repairs and Maintenance expenditure incurred for labour and materials paid to outside suppliers.</p> <p>Secondary repairs and maintenance cost refers to Repairs and Maintenance expenditure incurred for labour provided In-house / internally.</p>
Percentage OHS incidents reported	<p>Incidents measures the number of injuries on duty (includes all categories) reported expressed as a percentage of the total number of employees for the directorate and/or department for the specific quarter. The average number of employees over the 3 month period will be used to accomodate the movement of employees.</p> <p><u>Formula:</u>            Incidents reported (A )= <math>\frac{(B) \text{ Injuries on duty (eg.1 July - 30 Sept)}}{(C) \text{ Total number of employees (an average over the 3month period)}} \times 100</math>            = %</p>

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Percentage OHS investigations completed	<p>Investigations measures the completed number of incidents investigated within a 30 day period, expressed as a percentage. "Completed" will be measured as incident data captured and uploaded on SAP. There will be a one month lag for both the numerator and denominator for reporting purposes.</p> <p><u>Formula:</u>  <math display="block">\text{Investigations completed (D)} = \frac{\text{(E) No. of incidents investigations completed within 30 days}^*}{\text{(F) No. of incidents}} \times 100</math> <math display="block">= \%</math></p> <p><i>*Refers to the number of incidents on the denominator for investigations that was completed within 30 days at reporting date.</i></p>
Percentage vacancy rate	<p>This is measured as a percentage of positions vacant against the total positions on structure. This indicator will be measured at a specific point in time to calculate the vacancy rate.</p> <p>The target is a vacancy rate of 7% or less.</p>
Percentage of Operating Budget spent	<p><u>Formula:</u> Total actual to date as a percentage of the total budget including secondary expenditure.</p>
Percentage of assets verified	<p>The indicator reflects the percentage of assets verified annually for audit assurance.</p> <p>Quarter one will be the review of the Asset Policy, In Quarter two, the timetable in terms of commencing and finishing times for the process is to be communicated, and will be completed. Both Quarters will only be performed by Corporate Finance.</p> <p>The asset register is an internal data source being the Quix system scanning all assets and uploading them against the SAP data files. Data is downloaded at specific times and is the bases for the assessment of progress.</p> <p>Q1=N/A for ALL other department, except Corporate Finance (responsible)  Q1= 25% Corporate Finance  Q2= N/A for ALL other department, except Corporate Finance (responsible)  Q2= 50% Corporate Finance  Q3= 75% represent that 60% of the assets have been verified by the directorate/ department  Q4= 100% represents All assets have been verified.</p>

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Percentage Internal Audit findings resolved	<p>It is the reporting and monitoring of the reduction (in percentage) of the findings of audit follow-ups performed in the quarter. The timing for corrective action implementation is normally provided by line.</p> <p>Audits / follow-ups will always only take place after agreed implementation dates of corrective action. It will either be 'Not Applicable' to Management if an audit or follow-up hasn't taken place at the time of reporting or there will be a percentage change / status quo if an audit has taken place and there has been improvement / no change respectively in the situation since the last audit.</p>
Percentage of Declarations of Interest completed"	<p>This indicator will measure: "The total number of completed declarations of interest as a % of the total number of staff as required by legislation and applicable city policies.</p>