

NATIONAL KPA's	IDP REF NUMBER	IDP OBJECTIVE	DEPARTMENTAL OBJECTIVE	KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	BASELINE	ANNUAL TARGET	BUDGET	1st QUARTER TARGET End Sept 2017	2nd QUARTER TARGET End Dec 2017	3RD QUARTER TARGET End March 2018	4TH QUARTER TARGET End June 2018	WEIGHTINGS	RESPONSIBLE PERSON	
FINANCIAL VIABILITY & MANAGEMENT	FV01	To ensure sound revenue management principles	Revenue management	Monitoring of revenue collection & Installation of smart meters	a) % collection rate b) % Reduction of unmetered households	a) 71% b) New Measure	a) 65% (was 75%) b) 5% (was 25%)	Salaries	a) 70% b) Report on assessment conducted	a) 72% b) Report on assessment conducted	a) 60% (was 74%) b) Report on assessment conducted	a) 65% (was 75%) b) 5% (was 25%)	H	Manager Revenue	
			Revenue management	Maintain clean data by enforcing strict controls over DRS masterfile (Consumer Database) amendments	% accuracy in billing	New Measure	80%	Salaries	65%	70%	75%	80%	H	Manager Revenue	
		To ensure sound revenue management principles	Revenue management	Credit control	% of overdue accounts restricted	100%	100%	Salaries	100%	100%	100%	100%	H	Manager Revenue	
		To ensure sound revenue management principles	Revenue management	Debtors management	a) Percentage of debtors over 90 days issued with notice via statements of accounts/SMS b) Percentage of debtors over 120 days handed over to attorneys for collection	a) 100% b) 25%	a) 100% b) 100% (was 50%)	Salaries	a) 100% b) 25%	a) 100% b) 35%	a) 100% b) 100% (was 45%)	a) 100% b) 100% (was 50%)	H	Manager Revenue	
		To ensure sound revenue management principles	Revenue management	Revenue protection and enhancement (Pg 15 of MFMA circular 71)	Revenue Growth (%) (Period under Review's Total Revenue - Previous Period's Total Revenue) / Previous Period's Total Revenue) x 100  (Norm is rate of CPI) (Service charges)	20%	5% (was 10%)		10%	10%	5% (was 10%)	5% (was 10%)	H	Manager Revenue	
		To ensure sound revenue management principles	Revenue management	Revenue protection and enhancement (Pg 21 of MFMA circular 71)	Service Charges Revenue Budget Implementation (Actual Service Charges & Property Rates Revenue / Budgeted Service Charges & Property Rates Revenue x 100)  (Norm is 95%)	90%	70%		65%	65%	68%	70%	H	Manager Revenue	
		To ensure sound revenue management principles	Revenue management	Debtors Management	a) Percentage of household's on the indigent register earning less than R3500 with access to free basic services b) Number of indigents with access to free basic water services on the indigent register	a) 100% b) 3221	a) 100% b) 3500 (was 5191)		a) 90% b) 3691	a) 100% b) 4191	a) 100% b) 3000 (was 4691)	a) 100% b) 3500 (was 5191)	H	Manager Revenue	
		To ensure sound revenue management principles	Revenue management	Bad Debts management (Pg 6 of MFMA circular 71)	Bad Debts Written-off as % of the Bad Debt Provision  Bad Debts Written-off (Period under review) / Provision for Bad Debt (Period under review) x100  (Norm is 100%)	16%	100% (2016/17 financial year)	Salaries	100%	N/A	N/A	N/A	H	Manager Revenue	
			FV02	To ensure sound budgeting and compliance principles	Budget and compliance monitoring	Compliance with MFMA regulations	Submission of monthly reports and quarterly reports by deadline <b>Monthly Reports</b> - CFA - RME - AC - AD - OSA - CAA - FMG - MIG - MSIG - RTSG - BSAC - WSOG - PWPG - MWIG - RHIG <b>Quarterly Reports</b> - BM - ME - LTC - MFM1 - IM	All reports were submitted on time.	Monthly reports not submitted later than 10 working days after the end of each month and quarterly reports not submitted later than 24 working days after end of each quarter	Salaries	Reports submitted by deadline	Reports submitted by deadline	Reports submitted by deadline	Reports submitted by deadline	H
			Credible budgeting and compliance	Approved fully funded Operating & Capital Budget for 2018/2019 by deadline	30 May 2017.	31 May 2018	Salaries	Submit 2018/2019 budget programme to the Mayor	N/A	a) Prepare 2017/2018 mid term assessment and adjustment budget b) Prepare 2018/2019 draft budget and submit to Council for approval	Prepare 2018/2019 final budget & submit to Council for approval	H	Manager: Budget & Compliance		

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FINANCIAL VIABILITY & MANAGEMENT				Compliance with MFMA regulations & Treasury	Compliance with MFMA Budget Regulations, circulars and Treasury	a) Full compliance on Mid Year Assessment achieved. b) Compliance achieved on the tabled 2017/18 1st draft budget.	a) Compliance with 2017/2018 Treasury checklist b) Compliance with 2018/2019 Treasury checklist	Salaries	a) Compliance as evidenced by the KZN Provincial Treasury compliance checklist on 2017/2018 approved budget b) N/A	a) N/A b) N/A	a) Compliance as evidenced by the following: KZN Provincial Treasury compliance checklist on 2017/2018 Mid-term assessment b) N/A	a) Compliance as evidenced by the KZN Provincial Treasury compliance checklist on 2017/2018 approved adjustment budget b) KZN Provincial Treasury compliance checklist on 2018/2019 approved 1st draft budget	M	Manager: Budget & Compliance
				Clean administration	a) Implementing and monitoring SOPs on a monthly basis b) Implementing and monitoring AG key controls on a quarterly basis c) Implementing and monitoring AG dashboard on a quarterly basis	a) 12 SOP reports achieved to date. b) 4 AG key control reports achieved to date. c) 4 AG dashboard reports achieved to date.	a) 12 SOPs monitoring reports b) 4 AG key controls monitoring reports c) 4 AG Dashboard monitoring reports	Salaries	a) 3 SOP monitoring reports b) 1 AG key controls monitoring reports c) 1 AG Dashboard monitoring reports	a) 6 SOPs monitoring reports b) 2 AG key controls monitoring reports c) 2 AG Dashboard monitoring reports	a) 9 SOPs monitoring reports b) 3 AG key controls monitoring reports c) 3 AG Dashboard monitoring reports	a) 12 SOPs monitoring reports b) 4 AG key controls monitoring reports c) 4 AG Dashboard monitoring reports	H	Manager: Budget & Compliance
				Quality, reliable financial statements and management information	a) Preparing monthly AFS that complies with the year end action plan b) Monitoring progress on audit queries resolving plan	a) 12 AFS achieved to date including the June 2016 AFS. b) 90% achieved to date.	a) 9 (was 12) (Including June 2017 AFS) b) 80%	Salaries	a) 3 b) N/A	a) 6 b) N/A	a) 6 (was 9) b) 50%	a) 9 (was 12) b) 80%	H	Manager: Budget & Compliance
	FV03	To ensure sound expenditure management	Debt management	Debt coverage (Pg 9 of MFMA circular 71)	Debt Total Borrowings & Revenue (Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)  (Norm is 45% & below)	18%	25% (was 45%)	Salaries	45%	45%	25% (was 45%)	25% (was 45%)	H	Manager Expenditure
			Cash flow management	Liquidity Management (Pg 7 & 8 of MFMA circular 71)	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants)  ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) (Norm: Range between 30 and 90 days with 90 days being ideal)	2 days	15 days cash on hand	Salaries	15 days	15 days	15 days	15 days	H	Manager Expenditure
			Working capital management		Current Ratio  Current Assets / Current Liabilities (Norm: 1.5 to 2.1)	1.28:1	1.3:1 (was 1:1)	Salaries	1:1	1:1	1.3:1 (was 1:1)	1.3:1 (was 1:1)	H	Manager Expenditure
			Debt management	Payment of creditors (Pg 16 of MFMA circular 71)	Average number of days taken for trade creditors to be paid: Creditors Payment Period (Trade Creditors)  Trade Creditors Outstanding/Credit Purchases (Operating & Capital) x 365 (Norm is 30 days)	54 days	30 days	Salaries	30 days	30 days	30 days	30 days	H	Manager Expenditure
			Expenditure management	Remuneration costs monitoring (Pg 17 of MFMA circular 71)	Remuneration (Employee Related Costs & Councillors Remuneration) as a % of Total Operating Expenditure  Remuneration (Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure x 100 (Norm: 25% to 40%)	34%	35%	Salaries	30%	33%	34%	35%	H	Manager Expenditure
	FV04	To procure quality goods and services in a cost effective, transparent, competitive, equitable and efficient manner within policy framework	Supply chain management	Implementation of demand management	% progress in implementing procurement plan	60%	80% (was 100%)	Salaries	25%	50%	75%	80% (was 100%)	H	Manager SCM
			Supply chain management	Acquisition management	a) Turnaround time for the SCM processes in recommending preferred bidders to Departments (quotations, adverts etc) (Between R30 000 & R200 000)  b) Turnaround time for the SCM processes in recommending preferred bidders to Departments (quotations, adverts etc) (Between R2000 and R29 999)	a) 7.70 days b) 3.64 days	a) 10 days b) 5 days	Salaries	a) 10 days b) 5 days	a) 10 days b) 5 days	a) 10 days b) 5 days	a) 10 days b) 5 days	H	Manager SCM
		Supply chain management	Implementation of acquisition management	Turn around for finalization of scm processes  (closing date of an advert to the date of award)	272 days	120 days	Salaries	120 days	120 days	120 days	120 days	H	Manager SCM	

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FINANCIAL VIABILITY & MANAGEMENT			Supply chain management	Contract management	Number of consolidated quarterly reports on performance of service providers prepared	4	4	Salaries	1	2	3	4	H	Manager SCM	
			Logistics management	Inventory management	a) Frequency of stock take b) Turnaround time to resolve variances c) Frequency of recons conducted between the stock report as per Munsoft and AFS	a) 12 stock take completed b) 14 days c) 12	a) 12 b) 14 days c) 12	Salaries	a) 3 stock takes completed b) 14 days c) 3	a) 6 stock take completed b) 14 days c) 6	a) 9 stock take completed b) 14 days c) 9	a) 12 stock take completed b) 14 days c) 12	H	Manager SCM/	
	FV05	To maintain a clean audit opinion	Budget and compliance monitoring	Maintain Clean Audit	Maintain Clean Audit opinion	AFS submitted to AG by 31 August 2016. Consolidated AFS submitted on 30 September 2016 and Clean Audit report achieved.	Clean audit report by the AG for 2016/2017	Salaries	Submission of AFS by 31 August 2017 for IDM. Consolidated AFS by 30 Sept 2017	Clean audit report	N/A	N/A	H	Manager: Budget & Compliance	
	FV06	To ensure sound and effective asset management	Assets and logistics management	Conduct Asset Verification for Quality and a reliable fixed asset register	a) Frequency of asset verification on i) movable assets including 2016/17 4th quarter ii) immovable assets - for 2016/2017 FY b) Frequency of recons conducted between the asset register & AFS	a) i) 4 ii) 1 b) 12	a) i) 4 ii) 1 b) 12	Salaries	a) i) 1 ii) 1 b) 3	a) i) 2 ii) N/A b) 6	a) i) 3 ii) N/A b) 9	a) i) 4 ii) N/A b) 12	H	Manager Assets & Logistics	
			Assets and logistics management	Adequacy of maintenance of fixed assets for sustainable service delivery (Pg 3 of MFMA Circular 71)	Impairment of Property, Plant and Equipment and Investment Property and Intangible Assets (Carrying Value)  (Property, Plant and Equipment + Investment Property + Intangible assets Impairment / (Total Property, Plant and Equipment + Investment property + Intangible Assets) x 100)	0%	0%	Salaries	0%	N/A	N/A	N/A	N/A	H	Manager Assets & Logistics
			Assets and logistics management	Assets Under Construction monitoring	Frequency of recons conducted between assets under construction & project register	12	12	Salaries	3	6	9	12	H	Manager Assets & Logistics	
			Assets and logistics management	Adequacy of investment in fixed assets (Pg 2 of MFMA Circular 71)	Capital Expenditure to Total Expenditure  Total Capital Expenditure/Total Expenditure (Total operating Expenditure + Capital Expenditure) x 100) (Norm 10-20%)	41%	20%	Salaries	5%	10%	15%	20%	H	Manager Assets & Logistics	
	GOOD GOVERNANCE & DEMOCRACY	GP06	Compliance and good Governance	Implementation of OSS	Operation Sukuma Sakhe	Number of District Task Team meetings attended	New Measure	6 (was 10)	Salaries	3	5	3 (was 7)	6 (was 10)	H	CFO
				To ensure effectiveness of Intergovernmental Relations	Promote Intergovernmental Relations	Number of CFO Forum meetings scheduled	0	4	Salaries	1	2	3	4	H	CFO
		GP08	To implement and maintain compliant, effective and efficient enterprise risk management systems & processes	To ensure effective Risk management	Risk management	a) Number of updated risk monitoring tool submitted b) Number of risk management committee meetings attended	a) 12 b) 4	a) 12 b) 4	Salaries	a) 3 b) 1	a) 6 b) 2	a) 9 b) 3	a) 12 b) 4	H	CFO/Manager SCM/ Expenditure /Budget & Compliance/Assets & Logistics
GP010		To ensure effective Organisational Performance Management	Budget and monitoring of performance against predetermined objectives	Clean administration	Performance Report with accurate & complete POEs submitted by deadline monthly and quarterly	10th day of each month	10th day of each month	Salaries	10th day of each month	10th day of each month	10th day of each month	10th day of each month	H	CFO	
			People management	Performance Reviews	Number of performance reviews of employees' performance conducted quarterly	4	4	Salaries	1	2	3	4	L	CFO	