

NATIONAL KPA's	IDP OBJECTIVE	DEPARTMENTAL OBJECTIVE	KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	UNIT OF MEASURE	BASELINE	ANNUAL TARGET	BUDGET	3RD QUARTER TARGET End March 2015	3RD QUARTER ACTUAL	REASON FOR VARIANCE/ COMMENTS	CORRECTIVE MEASURE	PMS COMMENTS	EVIDENCE REF NUMBER	EVIDENCE	PERFORMANCE SYMBOLS	WEIGHTINGS	RESPONSIBLE PERSON
FINANCIAL VIABILITY & MANAGEMENT	To achieve a clean audit opinion	Budget and compliance monitoring	Compliance with MFMA and clean administration	a) Clean audit report by the AG for 2013/2014 b) % decrease in AGs findings c) No repeat findings	a) AG Report b) Percentage c) Number	a) Unqualified audit with no other matters b) 0% c) 0	a) Clean audit report by the AG for 2013/2014 b) 25% c) 0	Salaries	a) N/A b) N/A c) N/A	a) N/A b) N/A c) N/A				1	a) N/A b) N/A c) N/A	a) N/A b) N/A c) N/A	H	Manager: Budget & Compliance
	To achieve a clean audit opinion	Budget and compliance monitoring	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) Number of SOPs monitoring reports b) Number of AG Key controls monitoring reports c) Number of AG Dashboard monitoring reports	a) 7 b) 4 c) 2	a) 12 SOPs monitoring reports (Cumulative) b) 4 AG key controls monitoring reports (C) c) 4 AG Dashboard monitoring reports (C)	Salaries	a) 9 SOPs monitoring reports b) 3 AG key controls monitoring reports c) 3 AG Dashboard monitoring reports	a) 9 SOPs Monitoring reports achieved. b) 3 AG key controls monitoring achieved. c) 3 AG Dashboard reports achieved.				2	a) Y b) Y c) Y	a) b) c)	H	Manager: Budget & Compliance
	To achieve a clean audit opinion	Budget and compliance monitoring	Quality, reliable financial statements and management information	a) Preparing monthly AFS that complies with the year end action plan b) Monitoring year end action plan progress monitoring report c) Monitoring progress on audit queries resolving plan	a) Monthly AFS b) Percentage progress c) Percentage progress	a) 11 b) 100% c) 75%	a) 12 (C) b) 100% c) 75%	Salaries	a) 9 (Including June 2014 AFS) b) 75% c) 50%	a) 9 b) 75% c) 78%	a) AFS has been prepared up to February 2015. The February AFS will be presented at MANCO and will be included in the FPC agenda for a meeting that will sit on 29 April 2015.			3	a) Y b) Y c) Y	a) b) c)	M	Manager: Budget & Compliance
	To ensure sound expenditure management principles	Expenditure management	Operational expenditure monitoring	Percentage of operational expenditure (Actual operating expenditure/Budgeted operating expenditure x 100)	Percentage	New measure	100%	Salaries	75%	62%	There is remarkably low spending on infrastructure maintenance and no spending on the provision for bad debts.		Is this being calculated for Finance dept only or all depts as it is measured on each dept. Need RFV & CM	4	Y		H	Manager Expenditure
	To ensure sound budgeting and compliance principles	Budget and compliance monitoring	Compliance monitoring	Submission of monthly reports and quarterly reports by deadline Monthly Reports - CFA - RME - AC - AD - OSA - CAA - FMG - MIG - MSIG - RTSG - BSAC - WSOG - PWPG - MWIG - RHIG Quarterly Reports - BM - ME - LTC - MFM1 - IM	MFMA compliance Dates	All reports submitted by deadline	Monthly reports not submitted later than 10 working days after the end of each month (was by 14th each month) and quarterly reports not submitted later than 24 working days (was by 21st) after end of each quarter	Salaries	Reports submitted by deadline	All reports submitted by deadline.				5	Y		M	Manager: Budget & Compliance
	To ensure sound budgeting and compliance principles	Budget and compliance monitoring	Credible budgeting and compliance	Approved fully funded Operating & Capital Budget for 2015/2016 by deadline	MFMA compliance Dates	29-May-14	30 June 2015	Salaries	a) Prepare 2014/2015 mid term assessment and adjustment budget b) Prepare 2015/2016 draft budget and submit to council for approval	a) Achieved - Mid term assessment tabled on 27/01/2015 and Adjustments budget tabled 25/02/2015 . b) Achieved - Draft Budget tabled on 31/03/2015.				6	a) Y b) Y	a) b)	H	Manager: Budget & Compliance

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FINANCIAL VIABILITY & MANAGEMENT	To ensure sound budgeting and compliance principles	Budget and compliance monitoring	Compliance monitoring	Compliance with MFMA Budget Regulations and circulars	Compliance reports from KZN Provincial Treasury	a) Full compliance b) Full Compliance	a) Full compliance 2014/2015 b) Full compliance 2015/2016	Salaries	a) Full compliance as evidenced by the following: KZN Provincial Treasury compliance checklist on 2014/2015 Mid-term assessment b) N/A	a) Achieved b) N/A	a) Treasury has indicated that there is no checklist provided for the mid term assessment, however the mid term report was prepared in compliance with the regulations and the applicable schedules.			7	a) Y b) N/A	a) b) N/A	M	Manager: Budget & Compliance
	To ensure sound and effective asset and inventory principles	Assets and logistics management	Quality, reliable fixed asset register and property, plant and equipment	a) Frequency of asset verification on i) movable assets ii) immovable assets - for 2013/2014 FY b) Frequency of recons conducted between the asset register & AFS	Frequency	a) i) 4 ii) New Measure b) New Measure	a) i) 4 (C) ii) 1 b) 12 (C)	Salaries	a) i) 3 ii) N/A b) 9	a) i) 3 ii) N/A b) 9	a) i) Verification done for third quarter. b) Recons between FAR and AFS done for the month and attached.			8	a) i) Y ii) N/A b) Y	a) i) ii) N/A b)	M	Manager Assets & Logistics
	To ensure sound and effective asset and inventory principles	Assets and 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	Frequency & Time	a) 10 b) 14 (average for the year) c) New Measure	a) 12 (C) b) 14 days c) 12 (C)	Salaries	a) 9 stock take completed b) 14 days c) 9	a) 9 b) 14 days c) 9				9	a) Y b) Y c) Y	a) b) c)	M	Manager Assets & Logistics
	To ensure sound and effective asset and inventory principles	Assets and logistics management	Assets Under Construction monitoring	a) Percentage of completed projects transferred to the asset register b) frequency of recons conducted between assets under construction & project register	Percentage & Frequency	a) New Measure b) New Measure	a) 100% b) 12 (C)	Salaries	a) 100% b) 9	a) 100% b) 9	a) No projects completed and transferred for month. b) Recon done for the month and attached.	Q3 consolidated report		10	a) Y b) Y	a) b)	H	Manager Assets & Logistics
	To ensure sound and effective asset and inventory principles	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%)	Percentage	New measure	20%	Salaries	15%	37%				11	Y		H	Manager Assets & Logistics
	To ensure sound and effective asset and inventory principles	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)	Percentage	New measure	0%	Salaries	0%	0%	The impairment was done, after the verification of Infrastructure Assets for 2013/2014 financial year and was completed. This item should be a 'closed book'.	Impairment evidence for 2013/2014 financial year was provided.		12	N/A	N/A	H	Manager Assets & Logistics
	To ensure sound revenue management principles	Revenue management	Monitoring of revenue collection	Percentage collection rate	Percentage	75%	75% (was 85%)	Salaries	60%	55%			Need RFv & CM	13	Y		H	Manager Revenue
	To ensure sound revenue management principles	Revenue management	Credit control	% of overdue accounts to be restricted submitted to Technical Services per month	Percentage	95%	100%	Salaries	100%	99%				14	Y		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	Percentage	a) New Measure b) 26%	a) 100% b) 30% (was 50%)	Salaries	a) 100% b) 15%	a) 100% b) 100%				15	a) N b) Y	a) b)	M	Manager Revenue

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FINANCIAL VIABILITY & MANAGEMENT	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)	Percentage	New measure	27%		20%	6%			Need RFV & CM	16	N		M	Manager Revenue	
	To ensure sound revenue management principles	Revenue management	Revenue protection and enhancement (Pg 20 of MFMA circular 71)	Operating Revenue Budget Implementation (Actual Operating Revenue/Budgeted Operating Revenue X 100) (Norm is 95%)	Percentage	New measure	95% (was 100%)		75%	Not reported			Need actual & evidence	17	N		M	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%)	Percentage	New measure	95%		75%	Not reported			Need actual & evidence	18	N		M	Manager Revenue	
	To ensure sound revenue management principles	Revenue management	Debtors Management	a) Turnaround time for approving indigent applications with no queries b) Percentage of indigent households with access to free basic services c) Increase in the number of indigent with access to free basic water services on the indigent register	Number & Percentage	a) 14 days b) New Measure c) New measure	a) 14 days b) 100% c) 3000 (Cumulative)		a) 14 days b) 100% c) 500	a) 14 days b) 100% c) 1 825				19	a) Y- Insufficient evidence b) Y- Insufficient evidence c) Y- Insufficient evidence	a) b) c)	M	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%)	Percentage	New measure	100%		Salaries	75%	3%			Need RFV & CM	20	N		M	Manager Revenue
	To ensure sound revenue management principles	Revenue management	Debtors Management (Pg 6 of MFMA circular 71)	Net Debtors Days (((Gross Debtors - Bad Debt Provision) / Billed Revenue)) x 365 (Norm is 30 days)	Number	New measure	180 days (was 30 days)		Salaries	250 days	Not reported			Need actual & evidence	21	Y		M	Manager Revenue
	To ensure sound revenue management principles	Revenue management	Efficiency (Pg 12 of MFMA circular 71)	Net Surplus/Deficit Water and sanitation Total Sanitation and Water Revenue less Total Sanitation and Water expenditure / Total Sanitation and Water Revenue x 100% (Norm is 0% & above)	Percentage	New measure	0%		Salaries	0%	Not reported			Need actual & evidence	22	N		M	Manager Revenue
	To procure quality goods and services in a cost effective, transparent, competitive, equitable and efficient manner within policy framework	Supply chain management	Demand management	Percentage implementation of Annual procurement plan by deadline	Percentage	85,71%	100%		Salaries	75%	64%	There has been slow movement in processing projects stated in the current financial year's Annual Procurement Plan. Most of these projects are from the Technical Services Department. Nineteen of the thirty three projects from the Technical Service Department have not yet started due to budget, EIA, WULA issues.		Need CM	23	Y		M	Manager SCM

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FINANCIAL VIABILITY & MANAGEMENT	To procure quality goods and services in a cost effective, transparent, competitive, equitable and efficient manner within policy framework	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)	Number of days	a) 10 days b) 3 days	a) 10 days b) 5 days	Salaries	a) 10 days b) 5 days	a) 6.5 Days b) 3.2 Days				24	a) Y b) Y	a) 😊 b) 😊	H	Manager SCM
	To procure quality goods and services in a cost effective, transparent, competitive, equitable and efficient manner	Supply chain management	Acquisition management	Turnaround time for awarding all the bids (1st advert to letter of appointment with no objections)	Number	142 days	120 days	Salaries	120 days	120.4 days				25	Y	😊	H	Manager SCM
	To procure quality goods and services in a cost effective, transparent, competitive, equitable and efficient manner within policy	Supply chain management	Contract management	a) Number of Quarterly reports on performance of service providers prepared b) Number of monthly reports on performance of service providers prepared	Number	a) 2 b) 6	a) 2 (was 4) b) 6	Salaries	a) N/A b) 3	a) N/A b) 3			January & March 2015 reports have contractors' performance schedules dated December 2014.	26	a) N/A b) Y-insufficient evidence	a) N/A b) 😐	H	Manager SCM
	To procure quality goods and services in a cost effective, transparent, competitive, equitable and efficient manner within policy framework	Supply chain management	Quality, reliable contracts register	Frequency of updating the contract register on awarded projects	Frequency	New measure	12	Salaries	9	9	It is difficult to establish expenditure incurred per project due to the manner of the Vote allocations for Technical projects. We are currently working with Technical services to update the register. We are in contact with user departments regarding the current progress on sites. Progress has been made on the contract register with regards to the expenditure to date on projects awarded in the past and current financial years. This information will be updated on a monthly basis once progress reports are received from consultants as they reflect a breakdown on the costs incurred.		2012/13 & 2013/14 Contract registers are not in file.	27	Y-insufficient evidence	😐	M	Manager SCM
	To ensure sound and credible general financial management principles	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)	Percentage	New measure	45%	Salaries	45%	21%				28	Y	😊	M	Manager Expenditure
	To ensure sound and credible general financial management principles	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)	Number	8 days	30 days cash on hand (was 90)	Salaries	30 days	65 days				29	Y	😊	M	Manager Expenditure
To ensure sound and credible general financial management principles	Working capital management		Current Ratio Current Assets / Current Liabilities (Norm: 1.5 to 2.1)	Ratio	New measure	1.5:1	Salaries	1.5:1	1:1			Need RFV & CM	30	Y	🔴	M	Manager Expenditure	

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FINANCIAL VIABILITY & MANAGEMENT	To ensure sound and credible general financial management principles	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)	Number	New measure	30 days	Salaries	30 days	19 days				31	Y		H	Manager Expenditure
	To ensure sound and credible general financial management principles	Expenditure management	Compliance monitoring - Finance Department (Pg 16 of MFMA Circular 71)	Irregular, Fruitless, & Wasteful & Unauthorised Expenditure/Total Operating Expenditure (Irregular, Fruitless & Wasteful & Unauthorised Expenditure) / Total Operating Expenditure x 100 (Norm is 0%)	Percentage	New measure	0%	Salaries	0%	0%				32	Y		H	CFO/Manager SCM/ Expenditure & Budget & Compliance
	To ensure sound expenditure management principles	Expenditure management	Remuneration costs monitoring (Pg 17 of MFMA circular 71)	Remuneration (Employee Related Costs & Councilors Remuneration) as a % of Total Operating Expenditure) Remuneration (Employee Related Costs and Councilors' Remuneration) / Total Operating Expenditure x 100 (Norm: 25% to 40%)	Percentage	New measure	35% (was 30%)	Salaries	33%	32%				33	Y		H	Manager Expenditure
	To implement and maintain compliant, effective and efficient enterprise risk management systems & processes	To ensure effective Risk management	Risk management	a) Number of risk registers updated and completed mitigation tasks by deadline b) Number of updated risk monitoring tool submitted c) Number of risk management committee meetings attended	Number	a) New Measure b) New Measure c) New Measure	a) 12 b) 12 c) 4	Salaries	a) 9 b) 9 c) 3	a) 9 b) 9 c) 3				34	a) Y b) Y c) Y	a) b) c)	H	CFO/Manager SCM/ Expenditure /Budget & Compliance/Assets & Logistics
	To ensure sound and credible general financial management principles	Budget and monitoring of performance against predetermined objectives	Clean administration	Performance Report with accurate & complete POEs submitted by deadline monthly and quarterly	Date	10th & 14th of each month	14th day of each month	Salaries	14th day of each month	13-02-15 13-03-15 15-04-15				35	Y		M	CFO
		People management	Coaching sessions	Number of coaching sessions of employees' performance conducted quarterly	Number	12 meetings held	4	Salaries	3	3				36	Y-insufficient evidence		L	CFO
GOOD GOVERNANCE & DEMOCRACY	To ensure that the municipality's administration is governed by sound and effective values and principles as outlined in the Constitution of South Africa	To ensure effectiveness of Intergovernmental Relations	Promote Intergovernmental Relations	a) Number of IGR meetings attended b) Number of quarterly report submitted to the Technical Sub Forum c) Turnaround time for submission of quarterly reports to TSF	a) Number b) Number c) Number	a) New Measure b) New Measure c) New Measure	a) 4 b) 4 c) 10 days before TSF	Salaries	a) 3 b) 3 c) 10 days	a) Not reported b) Not reported c) Not reported			37	a) N b) N c) N	a) b) c)	H	CFO	

PERFORMANCE SYMBOLS				
TARGET MET	IN PROGRESS	NOT MET	N/A	TOTAL
32	7	13	7	59

HIGH	MEDIUM	LOW	TOTAL
H	M	L	
29	29	1	59