

NATIONAL KPA's	IDP REF NUMBER	STRATEGIC OBJECTIVE	DEPARTMENTAL OBJECTIVE	KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	UNIT OF MEASURE	BASELINE	ANNUAL TARGET	BUDGET	2nd QUARTER TARGET End Dec 2018	2nd QUARTER ACTUAL End Dec 2018	BI-ANNUAL TARGET JULY - DEC	BI-ANNUAL ACTUAL JULY - DEC	REASON FOR VARIANCE / COMMENTS	MEASURES TAKEN TO IMPROVE PERFORMANCE/CORRECTIVE MEASURE	PMS COMMENTS	EVIDENCE REF NUMBER	EVIDENCE	WEIGHTINGS	PERFORMANCE SYMBOLS	RESPONSIBLE PERSON			
FINANCIAL VIABILITY & MANAGEMENT	FV01	To ensure sound revenue management	Revenue management	Monitoring of revenue collection & Installation of meters	a) Percentage collection rate b) Reduction of unmetered households	Percentage & number	a) 71% b) Report on assessment submitted	a) 85% b) 1000	Salaries	a) 85% b) 500	a) 66% b) 539	a) 85% b) 500	a) 66% b) 539	a) Conversions of prepaid to conventional metering has increased billing and consumers are taking more time to pay. Disconnections are not done frequently. High level of faulty prepaid meters. That is what leads to the conversions. Culture of non payment by consumers. Additional areas are being read in Groutville which is resulting in more billing and unable to collect immediately.	a) Enforce and implement the credit control policy. Disconnect consumers frequently. Hand over consumers to the debt collector for collection. Monitor meters that are not buying water and convert them to conventional metering and also monitor the ones that have been converted and track payments as there was a culture that the consumers are on prepaid and therefore not pay		1	a) Y- Insufficient evidence b) Y	H	a) b)	Manager Revenue			
				Maintain clean data by enforcing strict controls over DRS masterfile (Consumer Database) amendments	Percentage accuracy in billing	Percentage	82%	90%	Salaries	70%	65%	70%	65%		Need RFV & CM	2	Y	H		Manager Revenue				
				Credit control	Percentage of overdue accounts restricted	Percentage	100%	100%	Salaries	100%	79%	100%	79%		Need RFV & CM	3	Y	H		Manager Revenue				
				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) 100% b) 100%	a) 100% b) 100%	Salaries	a) 100% b) 100%	a) 100% b) 100%	a) 100% b) 100%	a) 100% b) 100%			4	a) Y b) Y	H	a) b)	Manager Revenue				
				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)	Percentage	9%	5%	Salaries	2%	28%	2%	28%			5	Y	H		Manager Revenue				
				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	59%	70%	Salaries	65%	98%	65%	98%			6	Y	H		Manager Revenue				
				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	Number & Percentage	a) 100% b) 2536	a) 100% b) 4000	Salaries	a) 100% b) 3600	a) 100% b) 1981	a) 100% b) 3600	a) 100% b) 1981	b) Indigent applications are expiring and consumers are not coming forward to reapply for the benefit. Not within the control on the dept, dependant on consumers coming through.	b) To consider reviewing during the adjustments.	7	a) Y b) Y	H	a) b)	Manager Revenue				
				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	100%	100% (2017/18 financial year)	Salaries	N/A	N/A	100%	0%	Management recommended that all avenues be visited before writing off any consumer. There were no writes offs that were permitted.	The process of verifying and also scrutinizing those accounts is underway and also the debt collector is then trying to collect from those accounts before any write offs are then effected.	8	N	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 Monthly Reports - CFA - RME - AC - AD - OSA - CAA - FMG - MIG - MSIG - RTSG - BSAC - WSOG - PWPG - WSIG - RHIG - RBIG - EEDG Quarterly Reports - BM - LTC - ME - MFM1 - IM	MFMA compliance Dates	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	All report submitted by deadline.	Reports submitted by deadline	All report submitted by deadline.	There is no grant funding for RHIG, MSIG and WSOG	To adjust during the adjustment process		9	Y	H		Manager: Budget & Compliance
							Credible budgeting and compliance	Approved fully funded Operating & Capital Budget for 2018/2019 by deadline	MFMA compliance Dates	a) 2017/2018 mid term assessment was prepared and submitted to Treasury on 25 January 2018 and tabled to Council on 30 January 2018. Adjustment budget was prepared and submitted to Council on 28 February 2018. b) 2019/2020 draft budget was prepared and tabled to Council on 29 March 2018 and it was submitted to PT and NT on the 3rd of April 2018.	31 May 2019	Salaries	N/A	N/A	Submit 2018/2019 budget programme to the Mayor	Submitted to Council on 28 August 2018			10	Y - In Q1	H		Manager: Budget & Compliance	

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FINANCIAL VIABILITY & MANAGEMENT				Compliance with MFMA regulations & Treasury	Compliance with MFMA Budget Regulations, circulars and Treasury	Compliance checklist from KZN Provincial Treasury	a) Compliance on KZN Provincial Treasury on 2017/18 approved budget checklist achieved. b) Compliance achieved on the tabled 2017/18 1st draft budget.	a) Compliance with 2018/2019 Treasury checklist b) Compliance with 2019/2020 Treasury checklist	Salaries	a) N/A b) N/A	a) N/A b) N/A	a) Compliance as evidenced by the KZN Provincial Treasury compliance checklist on 2018/2019 approved budget b) N/A	a) Complied b) N/A				11	a) Y - in Q1 b) N/A	M	a) b) N/A	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	Number	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	Salaries	a) 6 SOPs monitoring reports b) 2 AG key controls monitoring reports c) 2 AG Dashboard monitoring reports	a) 6 SOPs monitoring reports achieved b) 2 AG key controls monitoring reports achieved c) 2 AG Dashboard monitoring reports achieved	a) 6 SOPs monitoring reports b) 2 AG key controls monitoring reports c) 2 AG Dashboard monitoring reports	a) 6 SOPs monitoring reports achieved b) 2 AG key controls monitoring reports achieved c) 2 AG Dashboard monitoring reports achieved					12	a) Y b) Y c) Y	H	a) b) c)	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	Number & Percentage	a) 6 AFS including June 2017. b) 73%	a) 12 (Including June 2018 AFS) b) 80%	Salaries	a) 6 b) N/A	a) 6 b) N/A	a) 6 b) N/A	a) 6 b) N/A							13	a) Y b) N/A	H	a) b) N/A
	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)	Percentage	15%	25%	Salaries	25%	20%	25%	20%					14	Y	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)	Number	57 days	60 days cash on hand	Salaries	45 days	67 days	45 days	67 days						15	Y	H		Manager Expenditure
			Working capital management		Current Ratio Current Assets / Current Liabilities (Norm: 1.5 to 2.1)	Ratio	1.56:1	1.5:1	Salaries	1.3:1	1.51:1	1.3:1	1.51:1						16	Y	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)	Number	23 days	30 days	Salaries	30 days	10 days	30 days	10 days	within target					17	Y	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%)	Percentage	36%	35%	Salaries	33%	33%	33%	33%						18	Y	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	Percentage progress in implementing procurement plan	Percentage	78%	100%	Salaries	50%	47%	50%	47%	Most of the projects are targeted to commence in Q3					19	Y	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 R30 000 & R200 000)	Number of days	a) 8,30 days b) 3,25 days	a) 10 days b) 5 days	Salaries	a) 10 days b) 5 days	a) 10,98 days b) 2,73 days	a) 10 days b) 5 days	a) 10,30 days b) 2,59 days						20	a) Y b) Y	H	a) b)	Manager SCM
			Supply chain management	Implementation of acquisition management	Turnaround for finalization of scm processes (closing date of an advert to the date of award with no objections)	Number	81 days	90 working days	Salaries	90 working days	82 days	90 working days	95 days	There was a delay in the sitting of the BEC. No projects were awarded in the months of Aug and Sept 2018	Target should be 90 calendar days (incl. weekends and public holidays) not working days. This will be corrected during the adjustment period.				21	Y	H		Manager SCM
			Supply chain management	Contract management	Number of consolidated quarterly reports on performance of service providers prepared	Number	3	4	Salaries	2	2	2	2						22	Y	H		Manager SCM

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FINANCIAL VIABILITY & MANAGEMENT			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) 9 stock take completed b) 14 days c) 9	a) 12 b) 14 days c) 12	Salaries	a) 6 stock take completed b) 14 days c) 6	a) 6 stock take completed b) 14 days c) 6	a) 6 stock take completed b) 14 days c) 6	a) 6 stock take completed b) 14 days c) 6				23	a) Y b) Y c) Y	H	a) b) c)	Manager SCM	
	FV05	To maintain a clean audit opinion	Budget and compliance monitoring	Maintain Clean Audit	Maintain Clean Audit opinion	AG Report	AFS for IDM were submitted to AG on the 31st of August 2017, and Consolidated AFS were submitted to AG on the 29th of September 2017. Unqualified Audit Opinion with findings.	Clean audit report by the AG for 2017/2018	Salaries	Clean audit report	Unqualified Audit Opinion achieved	Submission of AFS by 31 August 2018 for IDM. Consolidated AFS by 30 Sept 2018. Clean audit report	AFS for IDM were submitted to AG on 31 August 2018, and Consolidated AFS were submitted to AG on the 28 of September 2018. Unqualified Audit Opinion achieved	Matters that were qualified were due to financial constraints.			24	Y	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 2017/18 4th quarter ii) immovable assets - for 2017/2018 FY b) Frequency of recons conducted between the asset register & AFS	Frequency	a) i) 3 ii) 1 b) 9	a) i) 4 ii) 1 b) 12	Salaries	a) i) 2 ii) N/A b) 6	a) i) 2 ii) N/A b) 6	a) i) 2 ii) 1 b) 6	a) i) 2 ii) 1 b) 6				25	a) i) Y ii) Y - In Q1 b) Y	H	a) i) ii) b)	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)	Percentage	0.30%	0%	Salaries	N/A	N/A	0%	0.12%				26	Y - In Q1	H		Manager Assets & Logistics
				Assets and logistics management	Assets Under Construction monitoring	Frequency of recons conducted between assets under construction & project register	Frequency	9	12	Salaries	6	6	6	6				27	Y	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%)	Percentage	28%	20%	Salaries	10%	24%	10%	24%	The high capital expenditure is attributable to current projects under construction and being paid for.	To review quarterly targets during the adjustment time.		28	Y	H		Manager Assets & Logistics		
GOOD GOVERNANCE & DEMOCRACY	GP04	To improve the quality of life within the district	Implementation of OSS	Operation Sukuma Sakhe	Number of District Task Team meetings attended	Number	0	10	Salaries	5	4	5	4			Need RFV & CM	29	Y	H		CFO	
	GP06	Compliance and good Governance	To ensure effectiveness of Intergovernmental Relations	Promote Intergovernmental Relations	Number of CFO Forum meetings scheduled	Number	3	4	Salaries	2	2	2	2				30	Y	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	Number	a) 9 b) 3	a) 12 b) 4	Salaries	a) 6 b) 2	a) 6 b) 2	a) 6 b) 2	a) 6 b) 2				31	a) Y b) Y	H	a) b)	CFO/Manager SCM/ Expenditure /Budget & Compliance/Assets & Logistics	
	GP010	To ensure effective Performance Management	Budget and monitoring of performance against predetermined objectives	Clean administration	Performance Report with accurate & complete POEs submitted by deadline monthly and quarterly	Date	10th day of each month	10th day of each month	Salaries	10th day of each month	08-11-2018 07-12-2018 09-01-2019	10th day of each month	06-08-2018 11-09-2018 08-10-2018 08-11-2018 07-12-2018 09-01-2019			P.O.E from 09-01-2019	32	Y	H		CFO	
				People management	Performance Reviews	Number of performance reviews of employees' performance conducted quarterly	Number	3	4	Salaries	2	2	2	2				33	Y	L		CFO

PERFORMANCE SYMBOLS			
TARGET MET	NOT MET	N/A	TOTAL
		N/A	
35	9	2	46

WEIGHTINGS			
HIGH	MEDIUM	LOW	TOTAL
H	M	L	
44	1	1	46