



**MID-YEAR
BUDGET AND
PERFORMANCE
ASSESSMENT
REPORT**

**2014 – 2015
FINANCIAL YEAR**


**JOE GQABI
DISTRICT
MUNICIPALITY**

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MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Zolile Albert Williams, the Municipal Manager of the Joe Gqabi District Municipality, hereby certify that the MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT for the 2014/2015 FINANCIAL YEAR has been prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act. This report is submitted to the Executive Mayor, National and Provincial Treasury and DLGTA for consideration.

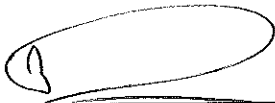


Z.A. Williams
Municipal Manager

19/01/2015
Date

RECIPT BY THE EXECUTIVE MAYOR

I, Zibonele Dumzela, the Executive Mayor of the Joe Gqabi District Municipality, hereby accept the MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT for the 2014/2015 FINANCIAL YEAR as prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.



Cllr Z.I. Dumzela
Executive Mayor

21/01/2015

Date

1.1 Executive Mayor's Report

When the new Council of the Joe Gqabi District Municipality came into office after the May 2011 elections, it was armed with the critical electoral mandate of addressing poverty, unemployment, providing access to basic life sustaining goods and services as well as the broader development of the municipal area. On the basis of the election manifesto that drove the process towards the 2011 local government elections, as well as the development agenda of the previous Council, the current Council of the Joe Gqabi District Municipality remains committed to the objectives and priorities that were crafted to guide this Council in its pursuit of an improved quality of life for all residents.

Through the development and adoption of the Integrated Development Plan for the District, as well as other concerted and sustained programmes of action of Council, this municipality has managed to deliver services and implement its programmes in terms of the Council approved budget, over the mid-year of the 2014/15 financial year.

Although some accomplishments can be evidenced in certain areas, we recognise that multitudes of challenges still face our municipality and consequently the communities serviced by this municipality. In relation to this, the financial challenges that face the municipality have forced the institution to adopt a conservative approach to spending.

However, within these constraints, the administration has not compromised delivery in the key areas such as water and sanitation but has increased its efforts to bring about quality services to the people of the District.

1.2 Legal basis

Section 72 of the Municipal Finance Management Act of 2003 (Act No. 56 of 2003) stipulates as follows:

Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—
- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to—
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.
- (3) The accounting officer must, as part of the review—
- (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Section 54 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:-

Budgetary control and early identification of financial problems:

54. (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must-
- (a) consider the statement or report;

- (2) If the municipality faces any serious financial problems, the mayor must-
 - (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include-
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

Municipal adjustments budgets

28. (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
 - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;
 - (f) may correct any errors in the annual budget; and
 - (g) may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations 393 of 2009 stipulates as follows:

Timeframes for tabling of adjustments budgets

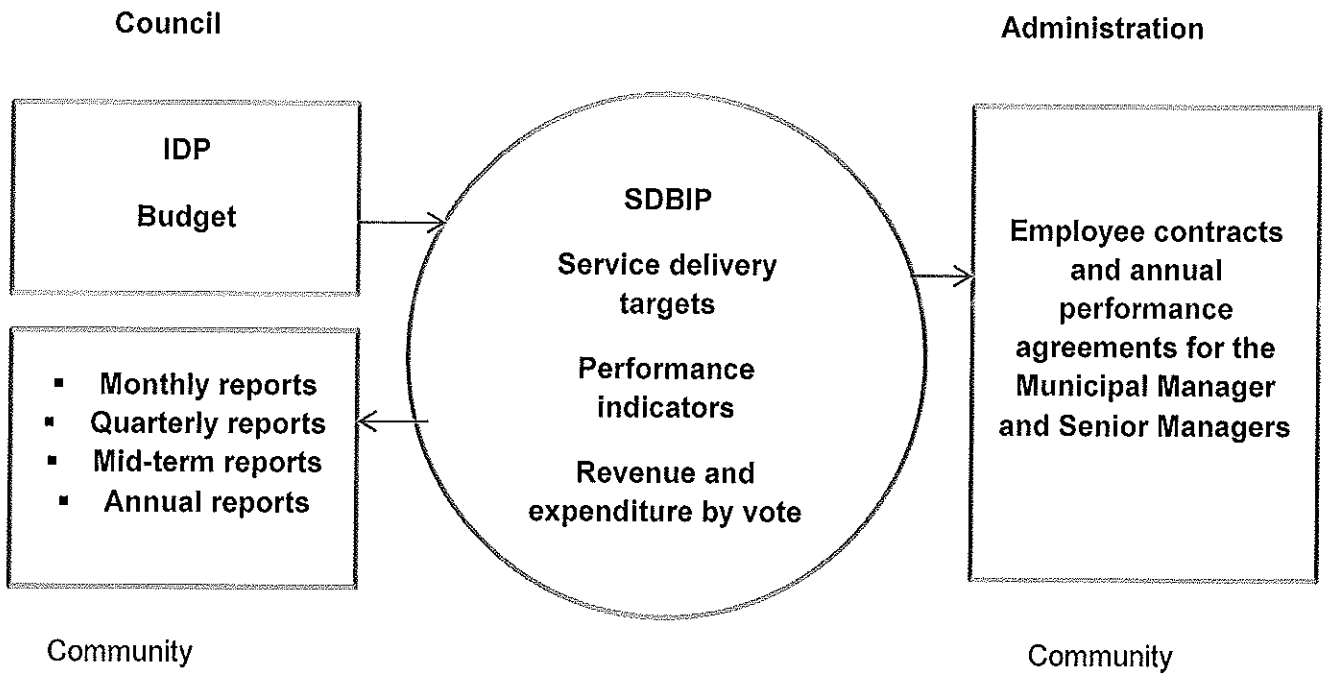
23. (1) An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

The MFMA stipulates general responsibilities of Mayors. Section 52 (d) of the Act requires that a Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality.

1.3 Resolutions

- 1.3.1 That the MID-YEAR PERFORMANCE AND BUDGET ASSESSMENT REPORT for the FIRST half of THE 2014/2015 FINANCIAL YEAR on the implementation of the budget and financial affairs of the municipality be noted and approved.
- 1.3.2 That the Report of the Municipal Manager to the Executive Mayor of the Joe Gqabi District Municipality on the assessment carried out in terms of section 72 of the MFMA be noted.
- 1.3.3 That the Executive Mayor, in terms of section 54(1) (f) of the MFMA, submits the report to the Council not later 31st January 2015.
- 1.3.4 That the Executive Mayor, in terms of section 54(2)(a)(ii) of the MFMA, tables an Adjustments Budget as contemplated in section 28(a), (b), (d) and (f) of the MFMA.
- 1.3.5 That the Adjustments Budget, in terms of section 23 of the Municipal Budget and Reporting regulations 393 of 2009, be tabled in the Municipal Council not later than 28 February 2015.

1.4 SDBIP Cycle



1.5 Executive summary

1.5.1 Overall performance of the Municipality per Directorate

The table below illustrates the summary of overall performance of the Municipality for the quarter ending December 2014. This means that it is a tabulation of the total number of targets set by all directorates combined, which then gives a picture of how the municipality has performed. *NB:* Analysis report of the Quarter is based on five Directorates i.e. Technical Services, Community Services, Chief Operations Office, Finance and Corporate Services.

| Analysis Results | | | | | | |
|---|--------------------|-------------------------|-----------------------------------|-----------------------------|------------|--|
| KPA | No. of Targets set | No. of Targets achieved | No. of Targets partially achieved | No. of Targets not achieved | % Achieved | Comments on non-achieved targets |
| <i>Service Delivery and Infrastructure Provision</i> | 8 | 6 | 1 | 1 | 75% | <ul style="list-style-type: none"> Drought conditions compromised infrastructure and water quality district wide. |
| <i>Local Economic Development</i> | 8 | 3 | 2 | 3 | 38% | <ul style="list-style-type: none"> WFW Contract has not been signed yet with the DEA however by the end of the quarter the details had been negotiated. Wrote to the Chief Director and the Minister about the matter. WFWet Contract was accepted late in q2 and limited work was done in December The Suppliers day meeting was postponed due to traditional event which was held on the same date with the same stakeholders. |
| <i>Financial Management and Viability</i> | 13 | 11 | 1 | 1 | 85% | <ul style="list-style-type: none"> The municipality underperformance in comparison to approved capital budget is attributed to invoices not submitted in time. |
| <i>Institutional Development and Municipal Transformation</i> | 9 | 5 | 1 | 3 | 56% | <ul style="list-style-type: none"> LLF Meeting failed to sit due to failure to quorate or non-availability of members. Staff attraction and retention strategy is still undergoing consultation processes |
| <i>Good Governance and Public participation</i> | 16 | 12 | 2 | 2 | 75% | <ul style="list-style-type: none"> DIMAFO meeting postponed due to non-availability of key members. |
| Total | 54 | 37 | 7 | 10 | 69% | |

The tabulation above shows that the average municipal performance for all directorates is sitting at 69%

PART 2

2.1 Monthly financial performance for the 2nd Quarter

2.1.1 Revenue by Source (Prescribed Format)

DC14 Joe Gqabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

| Description | Ref | Budget Year 2014/15 | | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|--|
| | | 2013/14 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Year TD actual | Year TD budget | YTD variance | YTD variance % | Full Year Forecast | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - | |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - | |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - | |
| Service charges - water revenue | | 33,101 | 40,495 | 40,495 | 872 | 22,085 | 20,248 | 1,838 | 9% | 22,663 | |
| Service charges - sanitation revenue | | 7,324 | 15,450 | 15,450 | - | 5,354 | 7,725 | (2,371) | -31% | 6,295 | |
| Service charges - refuse revenue | | - | - | - | - | - | - | - | - | - | |
| Service charges - other | | - | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | | - | - | - | - | - | - | - | - | - | |
| Interest earned - external investments | | 3,240 | 2,394 | 2,394 | 288 | 2,136 | 1,382 | 804 | 60% | 3,878 | |
| Interest earned - outstanding debtors | | 4,379 | 4,214 | 4,214 | - | 620 | 2,107 | (1,487) | -71% | 2,305 | |
| Dividends received | | - | - | - | - | - | - | - | - | - | |
| Fines | | - | - | - | - | - | - | - | - | - | |
| Licences and permits | | - | - | - | - | - | - | - | - | - | |
| Agency services | | 2,929 | - | - | - | 1,012 | - | 1,012 | #DIV/0! | - | |
| Transfers recognised - operational | | 247,308 | 254,204 | 254,204 | 750 | 156,900 | 166,163 | (9,262) | -6% | 249,323 | |
| Other revenue | | 6,542 | 2,895 | 2,895 | 490 | 894 | 20,226 | (19,332) | -96% | 1,985 | |
| Gains on disposal of PPE | | (24) | - | - | - | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | | 304,799 | 319,653 | 319,653 | 2,401 | 189,002 | 217,801 | (28,799) | -13% | 286,448 | |

Above is a reflection of the municipality's mid-year revenue assessment. To date the municipality has raised 59% of revenue when year to date actual revenue is compared to the original budget. This is mainly because National Treasury transfers a majority of grants and subsidies due to the municipality at the 1st quarter and revenue generated from service delivery.

The municipality has an original budget of R550.9 million for revenue by source. In the first 6 months of the year the municipality has been able to receive actual revenue of R288 million which constitutes 52% of the original Budget.

= Target achieved and/or exceeded (> 90%).
 = target not achieved (< 74%).
 = information not yet available.
 = significant progress (75% - 90%) has been achieved.
 N/A = No target was set for the quarter in the approved SDBIP.

2.1.2 Expenditure (Operating and Capital) and revenue for each vote

DC14-Joe Gqabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

| Expenditure By Type | 2013/14 | | Budget Year 2014/15 | | YTD variance | YTD variance % | Full Year Forecast | | |
|--|------------------|------------------|---------------------|-----------------|-----------------|-----------------|--------------------|---------------|------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | | | | YearTD budget | |
| Employee related costs | 128,170 | 149,790 | 147,837 | 30,029 | 83,230 | 74,530 | 8,699 | 12% | 160,322 |
| Remuneration of councillors | 5,022 | 5,743 | 5,743 | 827 | 2,481 | 2,806 | (326) | -12% | 5,162 |
| Debt impairment | 41,522 | 26,091 | 26,091 | - | (1,609) | 13,045 | (14,648) | -112% | (1,665) |
| Depreciation & asset impairment | 42,311 | 46,357 | 46,357 | 3,760 | 22,561 | 23,179 | (618) | -3% | 45,740 |
| Finance charges | 3,968 | 4,121 | 4,121 | 53 | 426 | 2,395 | (1,969) | -82% | 4,221 |
| Bulk purchases | - | 5,069 | 3,769 | - | - | 1,894 | (1,894) | -100% | 1,894 |
| Other materials | - | - | - | - | - | - | - | - | - |
| Contracted services | 17,312 | 38,698 | 36,652 | 1,621 | 13,833 | 18,504 | (4,670) | -25% | 45,217 |
| Transfers and grants | 97,181 | 89,730 | 80,319 | 11,179 | 33,532 | 35,074 | (1,542) | -4% | 90,189 |
| Other expenditure | 174,896 | 112,980 | 127,962 | 9,662 | 46,747 | 64,867 | (18,120) | -28% | 199,595 |
| Loss on disposal of PPE | 3,177 | 328 | 328 | - | - | 164 | (164) | -100% | 164 |
| Total Expenditure | 513,560 | 478,908 | 479,180 | 57,126 | 201,207 | 236,449 | (35,242) | -15% | 550,828 |
| Surplus/(Deficit) | (208,761) | (159,256) | (159,527) | (54,725) | (12,206) | (18,649) | 6,443 | (0) | (264,380) |
| Transfers recognised - capital | 191,525 | 209,478 | 209,478 | 14,876 | 84,248 | 114,447 | (30,198) | (0) | 164,306 |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (17,236) | 50,223 | 49,951 | (39,847) | 72,043 | 95,798 | - | - | (100,074) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (17,236) | 50,223 | 49,951 | (39,847) | 72,043 | 95,798 | - | - | (100,074) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (17,236) | 50,223 | 49,951 | (39,847) | 72,043 | 95,798 | - | - | (100,074) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (17,236) | 50,223 | 49,951 | (39,847) | 72,043 | 95,798 | - | - | (100,074) |
| R:thousands | | | | | | | | | |

The municipality has to date reported 42% of expenditure when compared to it approved operating budget of R 478 908 000. It might appear as thou the municipality is underspending, the above mid-year report does not take into account invoiced amounts that have not been paid. To avoid unauthorized expenditure the municipality will continue to monitor its spending.

Government Grants and Subsidies -Operating

The municipality has been able to recognize 61% when compared to the original budget. This is due mainly to the 2 tranches of equitable share out of 3 that has been received so far.

Government Grants and Subsidies -Capital

As at 31 December 2014, the municipality has been able to recognize revenue of 54% of the capital grants, with MIG the main contributor.

The Municipal Infrastructure Grant has been allocated R169.5 million for the year (including R18 million roll-overs from 2013/14) and at the end of the first 6 months, the municipality has been able to spend R82.8 million which constitutes 49% of the allocated budget.

The municipality has underspent this line item by 26% as compared to the year to date budget and this is due to the poor expenditure in MVIIG as at the end of the period.

Interest Earned on External Investment

For the first 6 months of the year, the municipality has managed to receive 89% of this line item as it made concerted efforts to get maximum interest rate from financial institutions as per the municipalities Investment policy.

In the next 6 Months the municipality's earned interest will decrease substantially as the municipality does not have enough money to invest, since the municipality in the first half of the year received money from grants and invested it, but the municipality's expenditure has increased and the municipality needs to settle its expenses.

Therefore, in this line item there would be no need for any adjustment in the adjustment budget.

Other Revenue

This line item constitutes 31% when it is compared to the original budgeted amount to be received.

👉 = Target achieved and or exceeded (> 90%) 🚩 = target not achieved (< 74%) 📄 = information not yet available 🏆 = significant progress (75 - 90%) has been achieved N/A = No target was set for the quarter in the approved SDBIP

Other Revenue is made up of contribution from SETA that has been recognised and ACIP money, JGDM is just an agent in this income. The expenses are incurred by a 3rd party and claimed via JGDM. As soon as the income is received the 3rd party is it paid immediately. The net effect in the books and budget of JGDM is therefore zero.

Water and Sanitation (Service Charges)

The municipality has raised R 43 million for water and sanitation services against a year to date budget of R61 million which constitutes 71 %. The amount of R43 million raised by the municipality does not include a month of December due to information delayed by the LMs, but an estimation of R15.6 million for December is included based on the three months revenue for service charges in each LM.

To the original budget of R 82 million, the municipality has managed to raise 53% which seems to be in line with the budget and therefore, there would be no need for adjustment in this line item.

☺ = Target achieved and or exceeded (> 90), ☹ = target not achieved (< 74), ⓘ = information not yet available, ⚡ = significant progress (75 - 90%) has been achieved, N/A = No target was set for the quarter in the approved SDGIP

2.1.3 Capital Expenditure (Standard Classification)

DC14-Joe Ogata - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - FY14 Year Assessment

| Vote Description R thousands | Ref 1 | 2013/14 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2014/15 | | | YTD variance | YTD variance % | Full Year Forecast |
|--|----------|-------------------------------|--------------------|--------------------|-------------------|---------------------|-------------------|-------------------|-----------------|----------------------|-----------------------|
| | | | | | | Year TD actual | Year TD budget | Year TD budget | | | |
| Capital Expenditure - Standard Classification | | | | | | | | | | | |
| Government and administration | | | | | | | | | | | |
| Executive and council | | | 904 | 904 | 227 | 229 | 525 | (299) | -54% | 1,259 | |
| Budget and treasury office | | | 250 | 250 | | | 125 | (125) | -100% | 250 | |
| Corporate services | | | 654 | 654 | 227 | 229 | 400 | (161) | -40% | 1,009 | |
| Community and public safety | | | 700 | 700 | | 1 | 350 | (348) | -100% | 700 | |
| Community and social services | | | | | | | | | | | |
| Sport and recreation | | | | | | | | | | | |
| Public safety | | | 700 | 700 | | 1 | 350 | (348) | -100% | 700 | |
| Housing | | | | | | | | | | | |
| Health | | | | | | | | | | | |
| Economic and environmental services | | | | | | | | | | | |
| Planning and development | | | | | | | | | | | |
| Road transport | | | | | | | | | | | |
| Environmental protection | | | | | | | | | | | |
| Trading services | | | | | | | | | | | |
| Electricity | | | 117,902 | 118,102 | 8,522 | 37,039 | 58,891 | (21,852) | -37% | 134,705 | |
| Water | | | 74,519 | 80,419 | 7,515 | 33,466 | 40,080 | (6,594) | -16% | 93,997 | |
| Waste water management | | | 42,982 | 37,682 | 1,008 | 3,574 | 18,832 | (15,258) | -81% | 37,708 | |
| Waste management | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total Capital Expenditure - Standard Classification | 3 | | 119,405 | 119,705 | 8,749 | 37,279 | 59,765 | (22,487) | -38% | 133,664 | |
| Funded by: | | | | | | | | | | | |
| National Government | | | | | | | | | | | |
| Provincial Government | | | 119,405 | 119,405 | 8,322 | 28,530 | 49,756 | (21,226) | -43% | 127,372 | |
| District Municipality | | | | | | | | | | | |
| Other transfers and grants | | | | | | | | | | | |
| Transfers recognised - capital | | | 119,405 | 119,405 | 8,322 | 28,530 | 49,756 | (21,226) | -43% | 127,372 | |
| Public contributions & donations | 5 | | | | 427 | 8,749 | 10,010 | (1,261) | -13% | | |
| Borrowing | 6 | | | | | | | | | | |
| Internally generated funds | | | | | | | | | | | |
| Total Capital Funding | | | 119,405 | 119,405 | 8,749 | 37,279 | 59,765 | (22,487) | -38% | 133,664 | |

The municipality has registered 54% of expenditure when compared to its year to date budget. Capital budget of the municipality is mostly funded from government grants and not all government grants were transferred to the municipality at the beginning of the financial year (July 2014). The municipality's

👁️ = Target achieved and or exceeded (> 90%), 📉 = target not achieved (< 74%), 📄 = information not yet available, 📊 = significant progress (75 - 90%) has been achieved N/A = No target was set for the quarter in the approved SDBJP

capital expenditure seems to be well within acceptable range when compared to year to date budget. However the municipality will monitor its expenditure in order to reduce the risk of unauthorized expenditure.

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

2.1.4 Budget Statement Summary

| Description | 2013/14 Financial Year | | | | 2014/15 Medium Term Revenue & Expenditure Framework | | |
|--|------------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousands | | | | | | | |
| Financial Performance | | | | | | | |
| Property rates | – | – | – | – | – | – | – |
| Service charges | 23 680 | 67 258 | 67 258 | 67 258 | 55 946 | 67 135 | 80 562 |
| Investment revenue | 2 666 | 3 311 | 3 311 | 3 311 | 2 394 | 2 538 | 2 690 |
| Transfers recognised – operational | 234 382 | 291 812 | 291 812 | 291 812 | 254 204 | 273 085 | 288 177 |
| Other own revenue | 5 073 | 14 449 | 14 449 | 14 449 | 7 109 | 7 666 | 8 221 |
| Total Revenue (excluding capital transfers and contributions) | 265 802 | 376 830 | 376 830 | 376 830 | 319 653 | 350 424 | 379 651 |
| Employee costs | 124 102 | 135 812 | 135 812 | 135 812 | 149 844 | 159 434 | 169 000 |
| Remuneration of councillors | 5 352 | 5 226 | 5 226 | 5 226 | 5 690 | 6 054 | 6 417 |
| Depreciation & asset impairment | 44 812 | 45 982 | 45 982 | 45 982 | 46 357 | 48 899 | 51 580 |
| Finance charges | 3 272 | 4 052 | 4 052 | 4 052 | 4 121 | 4 343 | 4 578 |
| Materials and bulk purchases | – | 4 800 | 4 800 | 4 800 | 5 069 | 5 373 | 5 695 |
| Transfers and grants | 61 743 | 83 058 | 83 058 | 83 058 | 89 730 | 87 818 | 52 830 |
| Other expenditure | 186 208 | 240 708 | 240 708 | 240 708 | 178 097 | 189 788 | 204 443 |
| Total Expenditure | 425 489 | 519 638 | 519 638 | 519 638 | 478 908 | 501 710 | 494 544 |
| Surplus/(Deficit) | (159 688) | (142 808) | (142 808) | (142 808) | (159 255) | (151 286) | (114 894) |
| Transfers recognised – capital | 195 294 | 192 052 | 192 052 | 192 052 | 209 478 | 201 703 | 200 337 |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 35 606 | 49 244 | 49 244 | 49 244 | 50 223 | 50 417 | 85 443 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 35 606 | 49 244 | 49 244 | 49 244 | 50 223 | 50 417 | 85 443 |
| Capital expenditure & funds sources | | | | | | | |
| Capital expenditure | 106 519 | 150 885 | 150 885 | 150 885 | 120 336 | 109 212 | 140 207 |

= Target achieved and or exceeded (> 90%)
 = target not achieved (< 74%)
 = information not yet available
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

| Description | 2013/14 Financial Year | | | | 2014/15 Medium Term Revenue & Expenditure Framework | | | |
|--|------------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|--|
| | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 | |
| R thousands | | | | | | | | |
| Transfers recognised – capital | 106 519 | 150 894 | 150 894 | 150 894 | 114 602 | 108 502 | 139 482 | |
| Public contributions & donations | – | – | – | – | 5 735 | 710 | 725 | |
| Borrowing | – | 15 000 | 15 000 | 15 000 | – | – | – | |
| Internally generated funds | – | (15 000) | (15 000) | (15 000) | – | – | – | |
| Total sources of capital funds | 106 519 | 150 894 | 150 894 | 150 894 | 120 336 | 109 212 | 140 207 | |
| Financial position | | | | | | | | |
| Total current assets | 24 943 | 28 035 | 28 035 | 28 035 | 65 922 | 83 776 | 105 258 | |
| Total non-current assets | 1 292 940 | 1 293 470 | 1 293 248 | 1 293 039 | 1 413 008 | 1 472 919 | 1 561 168 | |
| Total current liabilities | 80 378 | 85 332 | 85 332 | 85 332 | 76 031 | 80 593 | 82 268 | |
| Total non-current liabilities | 21 527 | 29 883 | 29 883 | 29 883 | 20 106 | 21 313 | 22 591 | |
| Community wealth/Equity | 1 215 978 | 1 206 290 | 1 206 067 | 1 205 858 | 1 382 793 | 1 454 790 | 1 561 566 | |
| Cash flows | | | | | | | | |
| Net cash from (used) operating | 80 419 | 95 226 | 105 226 | 105 226 | 105 242 | 115 371 | 136 729 | |
| Net cash from (used) investing | (109 162) | (150 885) | (150 885) | (150 885) | (120 105) | (108 995) | (140 002) | |
| Net cash from (used) financing | (396) | 14 964 | 14 964 | 14 964 | (1 001) | (1 001) | (1 001) | |
| Cash/cash equivalents at the year end | (2 420) | (43 116) | (33 116) | (33 116) | (48 980) | (43 605) | (47 879) | |
| Cash backing/surplus reconciliation | | | | | | | | |
| Cash and investments available | 27 310 | 7 817 | 7 817 | 7 817 | 27 348 | 28 107 | 29 145 | |
| Application of cash and investments | 68 599 | 35 448 | 32 684 | 32 684 | 13 338 | 792 | (10 635) | |
| Balance - surplus (shortfall) | (41 289) | (27 630) | (24 866) | (24 866) | 14 011 | 27 315 | 39 780 | |
| Asset management | | | | | | | | |
| Asset register summary (MDV) | 1 289 090 | 1 289 620 | 1 289 398 | 1 409 389 | 1 409 389 | 1 469 517 | 1 557 970 | |
| Depreciation & asset impairment | 44 812 | 45 982 | 45 982 | 46 357 | 46 357 | 48 899 | 51 580 | |
| Renewal of Existing Assets | – | – | – | – | – | – | – | |
| Repairs and Maintenance | 18 687 | 194 755 | 194 755 | 177 412 | 177 412 | 188 961 | 201 167 | |
| Free services | | | | | | | | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDSIP

| Description | 2013/14 Financial Year | | | | 2014/15 Medium Term Revenue & Expenditure Framework | | |
|---|------------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousands | | | | | | | |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - |
| Revenue cost of free services provided | - | - | - | - | - | - | - |
| Households below minimum service level | | | | | | | |
| Water: | 39 | 39 | 39 | 39 | 39 | 34 | 29 |
| Sanitation/sewerage: | 39 | 39 | 39 | 39 | 39 | 33 | 28 |
| Energy: | 103 | 103 | 103 | 103 | 103 | 103 | 103 |
| Refuse: | 70 | 70 | 70 | 70 | 70 | 70 | 70 |

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 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

2.1.5 Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2013/14 Financial Year | | | 2014/15 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand | | | | | | | |
| Revenue by Vote | 1 | | | | | | |
| Vote 1 - MANAGEMENT SERVICES | | 4 546 | 4 546 | 4 546 | 5 428 | 5 643 | 5 866 |
| Vote 2 - FINANCIAL SERVICES | | 186 718 | 187 464 | 187 464 | 256 046 | 286 861 | 316 652 |
| Vote 3 - CORPORATE SERVICES | | 920 | 1 208 | 1 208 | 1 209 | 1 210 | 1 211 |
| Vote 4 - TECHNICAL SERVICES | | 251 086 | 353 839 | 353 839 | 251 827 | 242 915 | 239 830 |
| Vote 5 - COMMUNITY SERVICES | | 17 826 | 21 825 | 21 825 | 14 621 | 15 499 | 16 428 |
| Total Revenue by Vote | 2 | 461 096 | 568 882 | 568 882 | 529 131 | 552 127 | 579 988 |
| Expenditure by Vote to be appropriated | 1 | | | | | | |
| Vote 1 - MANAGEMENT SERVICES | | 31 135 | 28 736 | 28 736 | 32 162 | 34 062 | 36 049 |
| Vote 2 - FINANCIAL SERVICES | | 24 055 | 24 516 | 24 516 | 67 311 | 74 248 | 81 913 |
| Vote 3 - CORPORATE SERVICES | | 32 751 | 33 749 | 33 749 | 39 724 | 41 193 | 43 304 |
| Vote 4 - TECHNICAL SERVICES | | 297 017 | 356 528 | 356 528 | 293 532 | 303 053 | 281 287 |
| Vote 5 - COMMUNITY SERVICES | | 40 532 | 76 109 | 76 109 | 46 179 | 49 155 | 51 990 |
| Total Expenditure by Vote | 2 | 425 489 | 519 638 | 519 638 | 478 908 | 501 710 | 494 544 |
| Surplus/(Deficit) for the year | 2 | 35 606 | 49 244 | 49 244 | 50 223 | 50 417 | 85 443 |

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2.1.6 Capital Expenditure (municipal vote, standard classification and funding)

DC14 Joe Gagli - Table C5 Monthly/Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

| Vote Description | Ref | 2013/14 | | Original Budget | | Adjusted Budget | | Monthly actual | | Budget Year 2014/15 | | YTD Variance | YTD Variance % | Full Year Forecast |
|--|-----|-----------------|--------|-----------------|--------|-----------------|---------------|----------------|--------------|---------------------|--|--------------|----------------|--------------------|
| | | Audited Outcome | Budget | Budget | Budget | actual | YearTD actual | YearTD budget | YTD Variance | | | | | |
| Total Capital Multi-year expenditure | | | | | | | | | | | | | | |
| State-Year expenditure/capex/capex | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL SERVICES | | | | | | | | | | | | | | |
| Vote 2 - MUNICIPAL SERVICES | | | | | | | | | | | | | | |
| Vote 3 - CORPORATE SERVICES | | | | | | | | | | | | | | |
| Vote 4 - TECHNICAL SERVICES | | | | | | | | | | | | | | |
| Vote 5 - COVARIANT SERVICES | | | | | | | | | | | | | | |
| Vote 6 - INAVE CR VOTE 6 | | | | | | | | | | | | | | |
| Vote 7 - INAVE CR VOTE 7 | | | | | | | | | | | | | | |
| Vote 8 - INAVE CR VOTE 8 | | | | | | | | | | | | | | |
| Vote 9 - INAVE CR VOTE 9 | | | | | | | | | | | | | | |
| Vote 10 - INAVE CR VOTE 10 | | | | | | | | | | | | | | |
| Vote 11 - INAVE CR VOTE 11 | | | | | | | | | | | | | | |
| Vote 12 - INAVE CR VOTE 12 | | | | | | | | | | | | | | |
| Vote 13 - INAVE CR VOTE 13 | | | | | | | | | | | | | | |
| Vote 14 - INAVE CR VOTE 14 | | | | | | | | | | | | | | |
| Vote 15 - INAVE CR VOTE 15 | | | | | | | | | | | | | | |
| Total Capital single-year expenditure | | | | | | | | | | | | | | |
| Total Capital Expenditure | | | | | | | | | | | | | | |
| Capital Expenditure - Standard Classification | | | | | | | | | | | | | | |
| Government and administration | | | | | | | | | | | | | | |
| Executive and council | | | | | | | | | | | | | | |
| Budget and treasury office | | | | | | | | | | | | | | |
| Corporate services | | | | | | | | | | | | | | |
| Community and public safety | | | | | | | | | | | | | | |
| Community and social services | | | | | | | | | | | | | | |
| Sport and recreation | | | | | | | | | | | | | | |
| Public safety | | | | | | | | | | | | | | |
| Planning | | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | |
| Economic and environmental services | | | | | | | | | | | | | | |
| Planning and development | | | | | | | | | | | | | | |
| Road transport | | | | | | | | | | | | | | |
| Environmental protection | | | | | | | | | | | | | | |
| Trading services | | | | | | | | | | | | | | |
| Electricity | | | | | | | | | | | | | | |
| Water | | | | | | | | | | | | | | |
| Waste water management | | | | | | | | | | | | | | |
| Waste management | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | |
| Total Capital Expenditure - Standard Classification | | | | | | | | | | | | | | |
| Standard | | | | | | | | | | | | | | |
| National Government | | | | | | | | | | | | | | |
| Regional Government | | | | | | | | | | | | | | |
| Local Municipality | | | | | | | | | | | | | | |
| Charterers and Grants | | | | | | | | | | | | | | |
| Transfers receivable - capital | | | | | | | | | | | | | | |
| Public contributions & donations | | | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | | | |
| Internally generated funds | | | | | | | | | | | | | | |
| Total Capital Funding | | | | | | | | | | | | | | |

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The Municipality has been able to spend 64% of the YTD capital budget of R58.5 million as compared to the actual capital expenditure of R37 million as at 31 December 2014 being the actual money spent on provision of service delivery in water and sanitation.
MIG grant is the main contributor of JGDW's capital budget.

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2.1.7 Financial Position

DC14 Job Gqabi - Table 06 Monthly Budget Statement - Financial Position - MID-Year Assessment

| Description | Ref | 2019/20 | | Budget Year Assessment | | Full Year Forecast |
|--|-----|------------------|------------------|------------------------|---------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Year to Date actual | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 38,102 | 3,729 | 3,729 | 2,651 | 3,729 |
| Call investment deposits | | 35,091 | 20,000 | 20,000 | 49,720 | 20,000 |
| Consumer debtors | | 43,257 | 30,621 | 30,621 | 61,419 | 30,621 |
| Other debtors | | (7,896) | — | — | 29,062 | — |
| Current portion of long-term receivables | | — | 10,000 | 10,000 | — | 10,000 |
| Inventory | | 3,019 | 1,572 | 1,572 | 2,284 | 1,572 |
| Total current assets | | 111,642 | 65,922 | 65,922 | 145,136 | 65,922 |
| Non current assets | | | | | | |
| Long-term receivables | | — | — | — | — | — |
| Investments | | 3,195 | 3,619 | 3,619 | 3,242 | 3,619 |
| Investment property | | 2,621 | 3,079 | 3,079 | 2,996 | 3,079 |
| Investments in Associate | | — | — | — | — | — |
| Property, plant and equipment | | 1,290,295 | 1,403,453 | 1,403,453 | 1,295,569 | 1,403,453 |
| Agricultural | | — | — | — | — | — |
| Biological assets | | — | — | — | — | — |
| Intangible assets | | 2,224 | 2,959 | 2,959 | 1,923 | 2,959 |
| Other non-current assets | | — | — | — | — | — |
| Total non current assets | | 1,295,306 | 1,413,008 | 1,413,008 | 1,303,322 | 1,413,008 |
| TOTAL ASSETS | | 1,398,948 | 1,478,930 | 1,478,930 | 1,448,458 | 1,478,930 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | — | — | — | — | — |
| Borrowing | | (879) | 398 | 398 | (1,322) | 398 |
| Consumer deposits | | — | — | — | — | — |
| Trade and other payables | | 129,179 | 47,315 | 47,315 | 100,429 | 47,315 |
| Provisions | | 16,892 | 28,318 | 28,318 | 21,069 | 28,318 |
| Total current liabilities | | 145,193 | 76,031 | 76,031 | 120,164 | 76,031 |
| Non current liabilities | | | | | | |
| Borrowing | | 5,740 | 6,054 | 6,054 | 5,993 | 6,054 |
| Provisions | | 30,125 | 14,052 | 14,052 | 31,479 | 14,052 |
| Total non current liabilities | | 35,865 | 20,106 | 20,106 | 37,472 | 20,106 |
| TOTAL LIABILITIES | | 181,058 | 96,137 | 96,137 | 157,636 | 96,137 |
| NET ASSETS | | 1,218,890 | 1,382,793 | 1,382,793 | 1,290,822 | 1,382,793 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 1,218,890 | 1,382,793 | 1,382,793 | 1,290,822 | 1,382,793 |
| Reserves | | — | — | — | — | — |
| TOTAL COMMUNITY WEALTH/EQUITY | | 1,218,890 | 1,382,793 | 1,382,793 | 1,290,822 | 1,382,793 |

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2.1.8 Cash Flow

DC14 Job Costs - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

| Description | Ref | 2019/14 | | Budget Year 2014/15 | | Budget Year 2014/15 | | YTD Variance | YTD Variance % | Full Year Forecast |
|---|-----|-----------------|------------------|---------------------|----------------|---------------------|-----------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Year TD actual | Year TD budget | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | 1 | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Partners and other | | 47,817 | 81,989 | 29 | 124 | 728 | 34,141 | (33,414) | -99% | 81,989 |
| Government - operating | | 311,264 | 254,204 | 244 | 113,183 | 331,428 | 331,428 | - | 30% | 254,204 |
| Government - capital | | 95,976 | 209,478 | - | 45,073 | 113,209 | 87,283 | 25,905 | 30% | 209,478 |
| Interest | | 4,535 | 2,394 | 3 | 448 | 461 | 997 | (537) | -54% | 2,394 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (245,992) | (248,589) | (267) | (95,789) | (337,509) | (151,957) | 185,548 | -122% | (248,589) |
| Finance charges | | (754) | (4,121) | (9) | - | - | - | (15,024) | 40% | (4,121) |
| Transfers and Grants | | (12,289) | (89,730) | (59) | (4,289) | (22,354) | (37,389) | (15,024) | 40% | (89,730) |
| NET CASH FROM(USED) OPERATING ACTIVITIES | | 101,448 | 105,576 | (149) | 58,721 | 95,966 | 264,605 | (178,538) | -67% | 105,576 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 150 | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current debtors | | - | - | - | 25 | 140 | - | 140 | #DIV/0! | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | 219 | 221 | - | - | - | 95 | (96) | -100% | 221 |
| Payments | | | | | | | | | | |
| Capital assets | | (95,112) | (120,654) | 107 | (4,912) | (33,057) | (50,277) | (17,216) | 34% | (120,654) |
| NET CASH FROM(USED) INVESTING ACTIVITIES | | (94,743) | (120,433) | 107 | (4,887) | (32,921) | (60,181) | (17,259) | 34% | (120,433) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/renfunding | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 171 | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (389) | (1,001) | - | - | - | (417) | (417) | 100% | (1,001) |
| NET CASH FROM(USED) FINANCING ACTIVITIES | | (229) | (1,001) | - | - | - | (417) | (417) | 100% | (1,001) |
| NET INCREASE (DECREASE) IN CASH HELD | | 6,478 | (15,859) | (43) | 53,834 | 63,045 | 213,907 | (417) | | (15,859) |
| Cash/cash equivalents at beginning: | | 17,983 | (33,116) | (17) | - | 2,994 | (33,116) | - | | 2,994 |
| Cash/cash equivalents at month/year end | | 23,946 | (43,974) | (60) | 53,834 | 56,040 | 180,791 | - | | (12,954) |

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 = target not achieved (< 74%)
 = Information not yet available
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBGIP

2.1.9 Financial Ratios

| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|---|--|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Capital Expenditure to Total Expenditure | Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100 | 20% | 20% | 5% | 14% | 5% | 18% | Income and expenditure report | | The spending on the following projects occurred before target date. 1. Maclear Upgrade of Bulk Sanitation. 2. Steynsburg Bulk Water Supply 3. MIG-Mt Fletcher Villages 4. MIG Sterkspruit 5. Jamestown Sanitation Phase 2 | Target to be revised to 20% per quarter. The budgeted capital expenditure is 20% of total operating expenditure. | CFO |
| Impairment of Property, Plant and Equipment, 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) × 100 | 100% | 70% | 15% | 100% | 15% | 0% | Income and expenditure report | | In the current year the has been no indicator of impairment on assets, hence impairment on PPE, Intangible Assets and Investment Property is NIL | Target is to be revised to 0% as assets the will be no impairment on assets. | CFO |

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 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDRIP

| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|---|---------------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|---|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value) | Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100 | 5% | 13% | 3% | 13% | 3% | 1% | Income and expenditure report | | Repairs and Maintenance for some assets are done in-house. Therefore the costs are included in some of the fixed monthly costs. E.g. Salaries | The target should not be revised, the cost of repairs cannot be pre-determined. | CFO |
| Collection Rate | (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100 | 41% | 70% | 15% | 74% | 15% | 41% | Income and expenditure report | | The institution did not anticipate such high payment rate from customers with the takeover of water and sanitation. This might change as figures are subject to verification. | Consideration needs to be given to changing the target. | CFO |
| Bad Debts Written-off as % of Provision for Bad Debt | Bad Debts Written-off/Provision for Bad debts x 100 | New indicator | 100% | N/A | N/A | N/A | N/A | Income and expenditure report | | N/A | | CFO |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target set for the quarter in the approved SDSIP

| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|--|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Net Debtors Days | (Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365 | 487 days | 50 days | 50 days | 55 days | 50 days | 237 days | Income and expenditure report | | Customers do not pay the actual invoiced amount and take longer to pay off their debt | Debt Collection Policy is to be put in place | CFO |
| Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants) | (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) | -1 Month | 2 months | 10 days | 25 days | 10 days | 4 months | Income and expenditure report | | The municipality currently has cash flow problems but is able to meet its fixed month obligations. | Target to be revised | CFO |
| Current Ratio | Current Assets / Current Liabilities | 1.6 | 1.8 | 0.4 | 1.04 | 0.4 | 1.1 | Income and expenditure report | | The municipality is still within the norm and is able to meet its short term liabilities | Target needs to be revised to norm range 1.5 to 2.1 as per MFMA circular 71 | CFO |
| Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure | Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure x 100 | 1% | 6% | 1% | 0.30 | 1% | 1% | Income and expenditure report | | None | None | CFO |

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 = target not achieved (< 74%),
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 = significant progress (75 - 90%), has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|--|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|---|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Debt (Total Borrowings) / Revenue | (Overdraft + Current Finance Lease Obligation + Non-current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100 | 68% | 50% | 10% | 88% | 10% | 26% | Income and expenditure report | | The municipality has some short and long term obligation, but revenue is not dominated by borrowings. | Target needs to be revised | CFO |
| Level of Cash Backed Reserves (Net Assets - Accumulated Surplus) | (Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100 | 25% | -47% | -11% | 41% | -11% | -5% | Income and expenditure report | | Municipality has cash flow problems, so there are no reserves. | Cash Flow management taking place as means to try to restore reserves | CFO |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target set for the quarter in the approved SDBIP

| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|---|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|--|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Net Operating Surplus Margin | (Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue | -12% | 5% | 1% | 51% | 1% | 12% | Income and expenditure report | | The municipality was able to generate a surplus, from revenue that was collected from customers for water and sanitation. | Target needs to be revised to 12% to take into account the unexpected revenue collection. | CFO |
| Net Surplus /Deficit Water | Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100 | -281% | -56% | 14% | -201% | -14% | -94% | Income and expenditure report | | Increase in expenditure incurred by the municipality in order to provide basic services to the community. Again, customers are not fully paying the invoiced amount. | Target needs to be revised and Credit Control Policy to be applied | CFO |
| Net Surplus /Deficit Sanitation and Waste Water | Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100 | -1% | -76% | -19% | -59% | 19% | -234% | Income and expenditure report | | Increase in expenditure incurred by the municipality in order to provide basic services to the community. Again, customers are not fully paying the invoiced amount. | Target needs to be revised and Credit Control Policy to be applied | CFO |

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| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|--|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|--|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Water Distribution Losses (Percentage) | (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100 | | TBD | | N/A | | N/A | Income and expenditure report | | N/A | N/A | CFO |
| Growth in Number of Active Consumer Accounts | (Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100 | 51% | 60% | 15% | 30% | 15% | 0.12% | Income and expenditure report | | There was an increase in the number of consumer accounts from 22 749 to 22 777 | The municipality is busy installing water meters in areas that previously had no meters in Alival North. This will increase the number of consumer accounts. Therefore the target should remain 15% | CFO |
| Revenue Growth (%) | (Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100 | 3% | 10% | 2% | 58% | 2% | 7% | Income and expenditure report | | The municipality has collected more than it anticipated from its customers. Target was understated | The target to be revised to 7% in order to take into consideration the positive response from customers. | CFO |

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| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|--|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|--|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Revenue Growth (%) - Excluding capital grants | (Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100 | 6% | 12% | 3% | -68% | 3% | -4% | Income and expenditure report | | Actual revenue less than the target as the target set did not take into consideration the timing that NT transfers funds into municipality account. | Target needs to be revised to -4% | CFO |
| Creditors Payment Period (Trade Creditors) | Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365 | 110 days | 90 days | 90 days | 156 | 90 days | 66 days | Income and expenditure report | | Age analysis is based on invoice date not invoice received. | Target need to be revised to 30 days to be meet requirements in terms of M/FMA. | CFO |
| Remuneration as % of Total Operating Expenditure | Remuneration (Employee Related Costs and Councilors' Remuneration) / Total Operating Expenditure x100 | 34% | 32% | 8% | 42% | 8% | 43% | Income and expenditure report | | 32% of the municipality approved operating budget is attributed to employee related costs. The target set was to low and did not take into consideration bonuses paid at the second quarter. | Target to be revised to 43% as there are some vacant posts expected to be filled. | CFO |

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| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|---------------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|--|-----------------------------|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Contracted Services % of Total Operating Expenditure | Contracted Services / Total Operating Expenditure x100 | 4% | 5% | 1% | 7% | 1% | 7% | Income and expenditure report | | Over performance of the municipality is attributable to the increase in services provided to the municipality, e.g. Honey Sucking and outsourcing of repairs and maintenance in order to provide water to customers. | Target to be revised to 7%. | CFO |
| Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure | Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100 | 10% | 2% | N/A | N/A | N/A | N/A | Income and expenditure report | | N/A | | CFO |
| Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure | Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100 | New indicator | 2% | N/A | N/A | N/A | N/A | Income and expenditure report | | N/A | | CFO |

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| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|--|---|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Own Source Revenue to Total Operating Revenue(Including Agency Revenue) | Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100 | 77% | 86% | 20% | -4% | 20% | 13% | Income and expenditure report | | Revenue generated by the municipality is relatively little in comparison to the total revenue. The target set did not take that into consideration, hence it needs to be revised | Target revised to 13% to depict the fact that majority of the municipal budget is funded by grants. | CFO |
| Capital Expenditure Budget Implementation Indicator | Actual capital Expenditure / Budget Capital Expenditure x 100 | 53% | 90% | 20% | 10% | 20% | 22% | Income and expenditure report | | The spending on the following projects occurred before target date. 1. Maclear Upgrade of Bulk San 2.Steynsburg Bulk Water Supply 3.MIG-Mt Fletcher Villages 4. MIG Sterkspruit Upgrade of Water 5. Jamestown Sanitation Phase 2 | Target to be revised to 22% | CFO |
| Operating Expenditure Budget Implementation Indicator | Actual Operating Expenditure / Budgeted Operating Expenditure x 100 | 73% | 95% | 20% | 17% | 25% | 25% | Income and expenditure report | | None | None | CFO |

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 has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| RATIO | FORMULA | BASELINE | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|---|----------|---------------|-------------------|---------------|----------------|---------------|-------------------------------|----------|---|--------------------------|----------------|
| | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Operating Revenue Budget Implementation Indicator | Actual Operating Revenue / Budget Operating Revenue x 100 | 81% | 95% | 20% | 24% | 25% | 25% | Income and expenditure report | | None | None | CFO |
| Service Charges and Property Rates Revenue Budget Implementation Indicator | Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100 | 83% | 95% | 20% | 14% | 25% | 35% | Income and expenditure report | | Municipality experiencing high payment rate from customers, this was not anticipated, hence the municipality has over achieved. | Target to be maintained. | CFO |

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 N/A = No target was set for the quarter in the approved SDSIP

2.1.10 Reconciliation of IDP Strategic Objectives and 2014-2015 Final Budget

| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|--|--|--------------|-----------------------|---------------------|-------------------|--|
| KPA 1: Service Delivery and Infrastructure Provision (SD) | | | | | | |
| Provide universal access to basic services | SD01 Maintain and rehabilitate all water and sanitation infrastructure | -274 594 104 | 301 387 998 | 117 801 756 | 419 189 754 | Director: Technical Services, Director: Community Services |
| | SD02 Support municipalities in the provision of municipal services | -105 125 104 | 210 342 646 | 117 801 756 | 328 144 402 | Director: Technical Services, Director: Community Services |
| | SD03 Provide fire, emergency and rescue services | - | 14 009 204 | 700 000 | 14 709 204 | Director: Community Services, Fire & Disaster |
| | SD04 Create and maintain stakeholder engagement initiatives to deal with service delivery challenges | - | 7 060 720 | - | 7 060 720 | Director: Community Services |
| | SD05 Expand and fast-track the provision of universal access to water and sanitation | -274 594 104 | 301 387 998 | 117 801 756 | 419 189 754 | Director: Technical Services, Director: Community Services |
| | SD06 Provide and improve the quality of municipal health services | - | 12 057 646 | - | 12 057 646 | Director: Community Services |
| | SD07 Support rehabilitation of all road networks throughout the District | -37 393 000 | 39 694 952 | - | 39 694 952 | Director: Technical Services |

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|----------------|--|-------------|-----------------------|---------------------|-------------------|------------------------------|
| | <u>SD08</u> Facilitate improvement of network and communications towers throughout the District | -934 000 | 8 968 089 | 250 000 | 9 218 089 | Chief Operations Officer |
| | <u>SD09</u> Implement working for water and working for wetlands | -14 621 227 | 19 473 492 | - | 19 473 492 | Director: Community Services |

KPA 2: Local Economic Development (LED)

| | | | | | | |
|---|--|--------------|-------------|---|-------------|---|
| Facilitate and implement job creation and poverty alleviation initiatives | <u>LED01</u> Implement projects and programmes through labour intensive methods | -184 090 227 | 112 820 797 | - | 112 820 797 | Director: Community Services, Director Technical Services |
| | <u>LED2</u> Encourage improvement of access to government services in farming areas | -1 292 000 | 8 623 796 | - | 8 623 796 | Chief Operations Officer |
| | <u>LED03</u> Encourage and support initiatives geared towards mass job creation and sustainable livelihoods | -1 292 000 | 8 623 796 | - | 8 623 796 | Chief Operations Officer |
| | <u>LED04</u> Support and facilitate rural development and poverty alleviation programmes. | -1 292 000 | 8 623 796 | - | 8 623 796 | Chief Operations Officer |

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 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDSIP

| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|---|--|--------------|-----------------------|---------------------|-------------------|---|
| | <u>LED05</u> Facilitate and actively participate in youth development programmes. | -358 000 | 2 538 460 | - | 2 538 460 | Chief Operations Officer |
| | <u>LED06</u> Identify, support and implement economic development flagship and anchor projects. | -1 292 000 | 2 538 460 | - | 2 538 460 | Chief Operations Officer, JoGEDA CEO |
| | <u>LED07</u> Facilitate and support local supplier development initiatives | -1 292 000 | 18 258 022 | - | 18 258 022 | Chief Operations Officer, |
| | <u>LED08</u> Create and maintain stakeholder engagement initiatives. | -1 292 000 | 8 623 796 | - | 8 623 796 | Chief Operations Officer |
| | <u>LED09</u> Participate and support initiatives geared towards revitalization of towns and settlements | -1 292 000 | 8 623 796 | - | 8 623 796 | Chief Operations Officer |
| KPA 3: Financial Viability and Management (FM) | | | | | | |
| Ensure effective financial | <u>FM01</u> Comply with all statutory financial reporting and management | -195 885 905 | 29 108 448 | 250 000 | 29 358 448 | Director, Financial Services |

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| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|---|--|--------------|-----------------------|---------------------|-------------------|------------------------------|
| | <u>FM02</u> Improve financial administrative capacity of the District. | -195 885 905 | 29 108 448 | 250 000 | 29 358 448 | Director: Financial Services |
| | <u>FM03</u> Implement anti-fraud and anti-corruption measures | -934 000 | 8 983 328 | - | 8 983 328 | Chief Operations Officer |
| | <u>FM04</u> Implement revenue enhancement strategy | -124 669 104 | 211 449 293 | 117 801 756 | 329 251 049 | Director: Financial Services |
| KPA 4: Institutional Development and Transformation (ID) | | | | | | |
| | <u>ID01</u> Effectively empower and develop the Council's workforce. | -1 200 000 | 17 055 013 | - | 17 055 013 | Director: Corporate Services |
| | <u>ID02</u> Encourage and support capacity and skills building initiatives for communities. | -1 200 000 | 6 006 080 | - | 6 006 080 | Director: Corporate Services |
| | <u>ID03</u> Attract, retain and encourage skills transfer initiatives. | - | 13 481 523 | - | 13 481 523 | Director: Corporate Services |
| | <u>ID04</u> Maintain good working conditions for staff | - | 13 481 523 | - | 13 481 523 | Director: Corporate Services |
| Improve human resource capacity | <u>ID05</u> Implement shared services on governance issues within the District | - | 6 987 208 | 884 580 | 7 871 788 | Director: Corporate Services |

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| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|--|---|-----------|-----------------------|---------------------|-------------------|------------------------------|
| Ensure enhanced service delivery through efficient institutional arrangements | <u>ID06</u> Ensure that funded vacant posts are filled. | - | 13 481 523 | - | 13 481 523 | Director: Corporate Services |
| | <u>ID07</u> Ensure legislative compliance and improved legal capacity of the District. | - | 16 005 530 | - | 16 005 530 | Director: Corporate Services |
| | <u>ID08</u> Strategically utilise ICT to improve government efficiency. | - | 6 987 208 | 884 580 | 7 871 788 | Director: Corporate Services |
| Continuously develop and strategically utilise information technology, legal services and other internal services to provide more efficient government | <u>ID09</u> Ensure availability of office space and manage council buildings in an effective and efficient manner. | -8 764.00 | 18 022 790 | 700 000 | 18 722 790 | Director: Corporate Services |

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 = information not yet available;
 = significant progress (75 - 90%) has been achieved;
 N/A = No target was set for the quarter in the approved SDBIP

| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|---|---|------------|-----------------------|---------------------|-------------------|--------------------------|
| | KPA 5: Good Governance and Public Participation (GG) | | | | | |
| Facilitate intergovernmental cooperation | GG01 Promote intergovernmental cooperation initiatives. | -934 000 | 6 085 336 | - | 6 085 336 | Chief Operations Officer |
| | GG02 Regular and effective communications with communities. | -934 000 | 8 968 089 | - | 8 968 089 | Chief Operations Officer |
| | GG03 Work closely with traditional leadership structures in the implementation of rural development programmes. | -5 070 000 | 18 942 986 | - | 18 942 986 | Chief Operations Officer |
| | GG04 Strengthen internal communications. | -934 000 | 8 968 089 | - | 8 968 089 | Chief Operations Officer |
| | GG05 Promote performance management amongst councillors and officials. | -934 000 | 6 085 336 | - | 6 085 336 | Chief Operations Officer |
| | GG06 Implement effective planning and reporting mechanisms. | -934 000 | 17 968 665 | - | 17 968 665 | Chief Operations Officer |
| Ensure integrated planning and performance management | | | | | | |

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| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|---|---|----------|-----------------------|---------------------|-------------------|--|
| Facilitate the development of a healthy and inclusive society | <u>GG07</u> Establish and support municipal oversight systems, mechanisms and processes. | -934 000 | 31 011 349 | - | 31 011 349 | Director Financial Services, Director Corporate Services, Director Community Services, Chief Operations Officer, Director Technical Services |
| | <u>GG08</u> Ensure and maintain clean governance. | -934 000 | 23 066 478 | - | 23 066 478 | Director Financial Services, Director Corporate Services, Director Community Services, Chief Operations Officer, Director Technical Services |
| | <u>GG09</u> Facilitate Implementation of HIV and AIDS programmes. | -934 000 | 8 198 604 | - | 8 198 604 | Chief Operations Officer |
| To capture additional objectives expand groups | <u>GG10</u> Facilitate Implementation of programmes targeting the special groups (SPU). | | 8 198 604 | - | 8 198 604 | Chief Operations Officer |
| | | | | | | |

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| IDP Objectives | Programme | Revenue | Operating Expenditure | Capital Expenditure | Total Expenditure | Service Name |
|---|-----------|----------------|-----------------------|---------------------|-------------------|------------------|
| Total budgeted/actual expenditure/revenue | | -1 433 079 444 | 1 621 308 915 | 475 126 184 | 2 096 435 099 | All Directorates |

3.1 Quarterly Projections of Service Delivery Targets and Performance Indicators

3.1.1 KPA 1: Service Delivery and Infrastructure provision

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY | |
|--|---------|---|----------------|---------------|----------------|--|---|--|-------------------|-----|-----|-----|-------------------------------------|------------------------------------|-----------------------------|--|---|--------------------|
| SD01-04 | SD01-02 | SD01-01 | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | | | | Qtr. 2 Actual | | | | | | | | | |
| Provide universal access to basic services | | SD01: Maintain and rehabilitate all water and sanitation infrastructure | | | | Improvement in municipal green drop score (output) | 33 | 50 | N/A | N/A | N/A | N/A | Official Green Drop report from DWA | | N/A | N/A | Community S & Technical | |
| | | | | | | | Improvement in municipal blue drop score (Output) | 87 | 87 | N/A | N/A | N/A | N/A | Official Blue Drop report from DWA | | N/A | N/A | Community S & |
| | | | | | | | | % compliance with SANS 241 for drinking water quality as per BDS (Outcome) | 97% | 97% | 97% | 99% | 97% | 91.27% | BDS report on water quality |  Drought conditions compromised infrastructure and water quality district wide. | Infrastructure development is underway to correct the negative impact resulted from drought | Technical Services |

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| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|---|-----------|---|---------------|--|---------------------------|-----|----------------------|-----|---------------|-----|-------------------|---------------|----------------|---------------|-----------------------------|----------|----------------------|---------------------|--------------------|
| SD01-07 | SD01-06 | SD01-05 | | | | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | | Review of WSDP and approved by Council (LGTS) (Input) | Approved WSDP | Review of WSDP and approved by Council | N/A | N/A | N/A | N/A | N/A | N/A | | | | | Council resolutions | | N/A | N/A | Community Services |
| | Number of reported water and waste water incidents on asset management system on which action is taken (LGTS) (Outcome) | 01:01 | | 01:01 | | | | | | | | | | | | Quarterly to Top Management | | None | None | Technical Services |
| | No drop score achievement | | | | | | | | | | | | | | | Report from DWA | | N/A | N/A | Community Services |
| | | | | | | | | | | | | | | | | | | | | |

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| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|--|------------|--|----------------------|---------------|-------------------|---------------|----------------|---------------|--|----------|----------------------|---------------------|---|
| SD03-02 | SD03-01 | SD02-02 | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| SD03: Provide fire, emergency and rescue services | | SD2: Support municipalities in the provision of municipal services | SD02-02 | Number of Blue Drops achieved (Output) | 2 | 2 | N/A | N/A | N/A | N/A | Report from DWA | | N/A | N/A | Community services & Technical services |
| | Number of fire incidents responded to as a proportion of entries recorded in the Occurrence Book (Outcome) | | | | | | 01:01 | 01:01 | 01:01 | 01:01 | Report to management as per incident books | | None | None | Community Services |
| | Conduct S78 to determine best mechanism for delivering fire services (Input) | | | | | | N/A | N/A | N/A | N/A | Report to Mayo and Mayo resolution | | N/A | N/A | Community Services |
| | S78 (1) Assessment | | | | | | | | | | | | | | |
| | S78 Assessment | | | | | | | | | | | | | | |

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| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|-----------|------------|---|----------------------|----------------------|-------------------|----------------|---------------|----------------|--|----------|----------------------|---------------------|-----------------------------|
| SD05: Expand and fast-track the provision of universal access to water and sanitation | SD04: Create and maintain stakeholder engagement initiatives to deal with service delivery | SD05-04 | SD05-01 | | | | SD04-01 | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | | | | | |
| | | | | Number of District Water forum meetings (Outcome) | 2 meeting | 2 meetings per Forum | 1 | 1 | N/A | N/A | Minutes of meetings and attendance registers | N/A | N/A | N/A | Community Services |
| | | | | % of households with access to basic level of water (NKPI) | 69.3% (67703) | 74.5% (72703) | N/A | N/A | N/A | N/A | Report to Mayco | N/A | N/A | N/A | Technical Services/C |
| | | | | % of households with access to basic level of sanitation (NKPI) | 55.2% (53897) | 60.3% (58897) | N/A | N/A | N/A | N/A | Report to Mayco | N/A | N/A | N/A | Technical Services/Communit |

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| STRATEGIC OBJECTIVE | | | | |
|--|--|---|---|---------------------------|
| SD06: Provide and improve the quality of municipal health services | | | | |
| PROGRAMME | | KPI NUMBER | | |
| SD06-03 | SD06-02 | SD06-01 | SD05-05 | KEY PERFORMANCE INDICATOR |
| % of sewage spills where compliance was enforced (Output) | Number of inspections (visits) per quarter on each of the 13 urban waste sites (Outcome) | Number of illegal waste dumping points where compliance was enforced (Output) | % of households earning less than R1100 per month with access to free basic services (NKPI) | |
| 100% of all sewage spills (114) | 14 inspection | 100% of all illegal waste | New indicator | BASELINE (JUNE 2014) |
| 100% | 12 inspection per site | 100% | 100% of registered households (indigents) | ANNUAL TARGET |
| QUARTERLY TARGETS | | | | |
| | | | | Qtr. 1 Planned |
| | | | | Qtr. 1 Actual |
| | | | | Qtr. 2 Planned |
| | | | | Qtr. 2 Actual |
| | | | Report to Mayco | AUDIT EVIDENCE |
| | | | | SNAPSHOT |
| | | | | REASONS FOR VARIANCE |
| | | | | CORRECTIVE MEASURES |
| Community Services | Community Services | Community Services | Finance | RESPONSIBILITY |

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 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | |
|---------------------|--|--|--|---|--|---------------------------|--|----------------------|--|---------------|--|-------------------|--|---------------|--|----------------|--|---|--|----------------------|--|--|--|---|--|--------------------|--|
| SD06-05 | | SD06-04 | | | | | | | | | | Qtr. 1 Planned | | Qtr. 1 Actual | | Qtr. 2 Planned | | Qtr. 2 Actual | | | | | | | | | |
| | | Number of informal food vendors (hawkers, caterers, spaza shop owners) receiving Health and Hygiene education and or training (Output) | | 81 out of 400 | | 80 | | N/A | | N/A | | N/A | | N/A | | N/A | | Attendance registers from training sessions | | | | N/A | | N/A | | Community Services | |
| | | Number of Formal Food Premises inspections undertaken (input) | | 204 including some that are revaluation | | 204 | | 51 | | 51 | | 51 | | 51 | | 16 | | Inspection Reports to management | | | | Due to increased work in the area of training, premises and food premises monitoring this target was not met | | Target to be considered for review during mid-year. | | Community Services | |

= Target achieved and or exceeded (> 90%)
 = target not achieved (< 74%)
 = information not yet available
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|---|-----------|------------|---|--|---------------|-------------------|----------------|---------------|----------------|--|-----------------------------------|----------------------|---------------------|----------------|
| SD8: Facilitate improvement of network and communications towers throughout the District | SD07: Support rehabilitation of all road networks throughout the District | SD8-01 | SD07-01 | | Number of km's per quarter graded as per the SLA (Outcome) | 3314km | 4000km | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | Monthly reports to top management | | None | None |
| | | | | Number of engagement sessions held leading to installation/upgrading of communications towers (Outcome) | | | 1000km | 648km | 1000km | 978km | Minutes of meetings or proof of engagement | | N/A | N/A | COO |
| | | | | | 1 | 1 | N/A | N/A | N/A | N/A | | | | | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY | | | | |
|--|--|---|--|------------|--|--|--|----------------------|--|------------------|--|-------------------|--|-----|--|----------------|----------|----------------------|---------------------|------------------|--|-----|-----|--------------------|
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilitate environmental management and conservation | | SD9: Implement working for water and working for wetlands | | SD9-01 | | % budget expenditure in the National FY on implementation of working for Wetland rehabilitation programme (Output) | | 100% | | 100% expenditure | | N/A | | N/A | | N/A | | N/A | | Reports to Mayco | | N/A | N/A | Community Services |
| | | | | SD9-02 | | % budget expenditure in the National FY of alien plants eradication programme (Working for Water) (Outcome) | | 100% | | 100% expenditure | | N/A | | N/A | | N/A | | N/A | | Reports to Mayco | | N/A | N/A | Community Services |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

3.1.2: Local Economic Development

| STRATEGIC OBJECTIVE | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|---|------------|---|----------------------|---------------|-------------------|---------------|----------------|---------------|----------------------------|----------|----------------------|---------------------|--------------------|
| | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Facilitate and implement job creation and poverty alleviation initiatives | LED01: Implement projects and programmes through labour intensive methods | LED01-01 | Number of jobs created through municipality's local economic-development initiatives including capital projects | 2723 | 2000 | 500 | 144 | 500 | 502 | Quarterly report to May/co | | None | None | Technical Services |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = Information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|-----------|------------|---|----------------------|---------------------|-------------------|---------------|----------------|---------------|--------------------------|---|--|---------------------|----------------|
| | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | LED01-02 | Number of job opportunities created through WAW and wetlands (Output) | 1986 | 497 in each quarter | 497 | 285 | 497 | 42 | Quarterly report to Mayo | WFW Contract has not been signed yet with the DEA however by the end of the quarter the details had been negotiated. WFWet Contract was accepted late in q2 and limited work was done in December 2014. | Wrote to the Chief director and the Minister about the matter. Increase the number of contracts and contractors so that more work can be done in the financial year. Target is unlikely to be achieved at this stage and should be revised | Community Services | |

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%), has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|---|-----------|------------|--|----------------------|---------------|-------------------|---------------|----------------|---------------|--|----------|----------------------|---------------------|----------------|
| | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| LED03: Encourage and support initiatives geared towards mass job creation | LED2: Encourage improvement of access to government services in farming areas | | LED03-01 | Number of reports on job opportunities created through CWP (Input) | 3 reports | 2 reports | 1 report | 1 report | N/A | N/A | Report to Mayco and Mayco resolutions | N/A | N/A | N/A | COO |
| | | | LED02-01 | Number of information sessions held with farming communities (Outcome) | 1 | 1 | N/A | N/A | N/A | N/A | Minutes of meetings and attendance registers / proof of engagement | N/A | N/A | N/A | COO |

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SCSIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|--|-----------|----------|--|----|---------------------------|----------------------|---------------|-------------------|---------------|---------------------------------------|---------------|--|--|----------------------|---------------------|----------------|
| LED05: Facilitate and actively participate in youth development programmes | LED04: Support and facilitate rural development and poverty alleviation programmes | LED05-01 | LED04-02 | LED04-01 | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | | | Number of Reports on the implementation of Rural development programme and anti-poverty strategy (Input) | 2 | 2 reports | 1 report | 1 report | N/A | N/A | Report to Mayco and Mayco resolutions | | N/A | N/A | COO | | |
| | | | | Number of funding applications submitted for cooperatives and SMMEs to potential funders (Outcome) | 13 | 2 | N/A | N/A | N/A | N/A | Proof of submission of applications | | N/A | N/A | COO | | |
| | | | | Number of business support meetings/ engagement facilitated for social groups (Outcome) | 12 | 10 | 2 | 2 | 2 | 2 | Report to Mayco and Mayco resolutions | | Report not yet presented to Mayco. Presented to top management | To be presented in the 3rd quarter 2014/15 | COO | | |

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 = information not yet available
 = significant progress (75 - 90%) has been achieved
 = No target was set for the quarter in the approved SDBJP

| STRATEGIC OBJECTIVE | | | PROGRAMME | | | KPI NUMBER | | | KEY PERFORMANCE INDICATOR | | | BASELINE (JUNE 2014) | | | ANNUAL TARGET | | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY | | | |
|--|--|--|--|--|--|------------|--|--|---|--|--|--|--|--|---------------|--|--|-------------------|-----|-----|-----|---|----------|----------------------|---|----------------|-----|-----|-----|
| Facilitate and support regional economic development initiatives | | | LED06: Identify, support and implement economic development flagship and anchor projects | | | LED06-03 | | | LED06-02 | | | LED06-01 | | | 0 | | | 1 | | | N/A | N/A | N/A | N/A | Approved investment strategy, Board resolutions | | N/A | N/A | COO |
| | | | | | | | | | JOGEDA: Number of Status Quo reports on Gariep middle income housing, Elundini middle income housing, Senqu Plastic, and Senqu Commercial Property Development presented to mayoral committee. (Output) | | | Feasibility study, Business Plan 2007,2013 | | | 4 | | | 1 | 1 | 1 | 1 | Reports to Council | | None | None | COO | | | |
| | | | | | | | | | JOGEDA: Maize Meat Hub Number of business plans approved (Output) | | | Business Plan 2011 | | | 1 | | | N/A | N/A | N/A | N/A | Proof of funding application | | N/A | N/A | COO | | | |
| | | | | | | | | | JOGEDA: Investment Strategy Number of investment strategy developed and approved (Input) | | | 0 | | | 1 | | | N/A | N/A | N/A | N/A | Approved investment strategy, Board resolutions | | N/A | N/A | COO | | | |

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 = target not achieved (< 74%),
 = Information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDRIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | |
|--|--|-----------|--|--|--|--|--|----------------------|--|--|--|---------------------------|--|--------------|--|---------------------------------|--|--|--|--|--|--|--|---|--|-----|--|
| LED07: Facilitate and support local supplier development initiatives | | | | LED06-04 | | LED strategy reviewed and adopted by Council (Input) | | LED Strategy | | LED strategy reviewed and adopted by Council | | Draft approved by council | | Not achieved | | Final Draft approval by council | | Not achieved | | Council resolutions | | There has been delays in getting accurate information from the services provider | | The information has been received and undergoing processing | | COO | |
| | | LED07-01 | | Number of Suppliers Day held (Outcome) | | 3 | | 4 | | 1 | | 1 | | 1 | | 0 | | Quarterly Reports to Mayo and Attendance registers | | The Suppliers day was to be held at the Anti-poverty sites. The meeting was postponed due to traditional event which was held on the same date with the same stakeholders. | | To be held on the 3 rd quarter | | COO | | | |

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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | |
|---|---------------|----------------|---------------|---|--|---------------------------|--|----------------------|--|---------------|--|-------------------|--|-----------|--|----------------|--|--|--|----------------------|--|---------------------|--|----------------|--|-----|--|
| LED08: Create and maintain stakeholder engagement initiatives | | LED08-01 | | Number of District Support Team forum Meetings held (Outcome) | | 3 | | 2 | | N/A | | N/A | | 1 meeting | | 1 meeting | | Minutes and attendance registers of meetings | | | | None | | None | | COO | |
| Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 = target not achieved (< 74%),
 = information not yet available,
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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | |
|---|--|-----------|--|------------|--|---|--|--|--|---------------|--|-------------------|--|---------------|--|----------------|--|---------------|--|---------------------------------------|--|--|--|--|--|-----|--|
| | | | | | | | | | | | | Qtr. 1 Planned | | Qtr. 1 Actual | | Qtr. 2 Planned | | Qtr. 2 Actual | | | | | | | | | |
| LED09: Participate and support initiatives geared towards revitalization of towns and settlements | | | | LED09-01 | | Number of reports on the implementation of District Branding and marketing strategy | | District Branding and marketing strategy | | 2 reports | | N/A | | N/A | | 1 | | 1 | | Report to Mayco and Mayco resolutions | | Marketing activities were undertaken however due to the timing of the mid-year report the item has not been tabled before Mayco. | | Report to be presented to Mayco on the 3 rd quarter 2014/15 | | COO | |

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 N/A = No target was set for the quarter in the approved SDBIP

3.1.3 Financial Viability and Management

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY | | | | |
|---|--|--|--|---------------------------------------|--|---|--|----------------------|--|---------------|--|-------------------|--|--------|--|----------------|----------|----------------------|---------------------|-------------------------------|--|--|--|--------------------|
| | | | | | | | | | | | | Planned | | Actual | | Planned | | Actual | | | | | | |
| Ensure effective financial management and reporting | | FM01: Comply with all statutory financial reporting and management | | FM01-01 | | % of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan | | 100% | | 100% | | 25% | | 14% | | 25% | | 21% | | Income and expenditure report | | The municipality underperformed in comparison to approved capital budget is attributed to invoices not submitted on time by creditors. | Increased expenditure expected in 3rd and 4th quarter. | All Directors |
| | | FM01-02 | | % of MIG Funding expenditure (Output) | | | | 100% | | 100% | | 25% | | 18% | | 25% | | 59% | | Income and expenditure report | | MIG condition is that approx. 60% of the annual allocation should be spent by end December. This was achieved and no stopping of allocation as per DORA will take place. | None | Technical Services |

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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|---------|-----------|---------|------------|--|--|----------------------|---------------|-------------------|---------|--|--------|---|--|----------------------|---------------------|----------------|
| FM01-07 | FM01-06 | FM01-05 | FM01-04 | FM01-03 | | | | | Qtr. 1 | Qtr. 1 | Qtr. 2 | Qtr. 2 | | | | | |
| | | | | | | | | | Planned | Actual | Planned | Actual | | | | | |
| | | | | | | Total actual trade creditors as a percentage of total actual revenue (Output) | 5% | 5% | 5% | 2% | Income and expenditure report | | The Municipality is experiencing cash-flow problems, which reduce its ability to pay its creditors. | Target to be revised to 2% | Finance | | |
| | | | | | | % of tenders concluded in accordance with (tender validity timeframe) (Output) | New indicator | 100% | 100% | 100% | Income and expenditure report | | None | None | Finance | | |
| | | | | | | Irregular, Fruitless and Wasteful and Unauthorised Expenditure as a % of Total Operating Expenditure | 0% | 0% | 0% | 0% | Income and expenditure report, Audited AFS | | None | None | Finance | | |
| | | | | | | All creditors paid within 30 days of receipt of valid invoice (Output) | 30 days | 30 days | 30 days | 66 days | S71 Report to Council | | Age analysis is based on invoice date not invoice received | To ensure on-going monitoring and prioritizing | Finance | | |
| | | | | | | Cost coverage ratio (Output) | 0.13 | 02.02 | 02.02 | 01:01 | S71 Report to Council | | The municipality is able to meet its financial obligation | Target to be revised to 1.1 | Finance | | |

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| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|-------------------------|---------|-----------|--|----------------|---------------|---------------------------|----------------------|---------------|-------------------|---------------|--|-------------------------------|----------------|---|----------------------|-------------------------|----------------|
| FM02: Improve financial | FM02-01 | FM01-09 | FM01-08 | Qtr. 1 Planned | Qtr. 1 Actual | | | | Qtr. 2 Planned | Qtr. 2 Actual | | | | | | | |
| | | | % of budget actually spent on implementing workplace skills plan (LGSETA and Internal training budget) | 100% | N/A | | 100% | | | | | Income and expenditure report | | N/A | N/A | Corporate Services | |
| | | | % expenditure on repairs and maintenance against the budget (Input) | 79% | 25% | | 6% | | | | | Income and expenditure report | | The municipality is maintaining its assets, timing on need to repair cannot be pre-determined; hence the target is not met. | None | Finance (All Directors) | |
| | | | Debt coverage ratio (Output) | 01:01 | 02.03 | | 0.66 | | | | | S71 Report to Council | | None | None | Finance | |

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 N/A = No target was set for the quarter in the approved SDGIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|---------|-----------|--|------------|--|---------------------------|------|----------------------|-----|---------------|------|-------------------|---------------|----------------|---------------|--|----------|--|---------------------|-------------------------|
| FM02-04 | FM02-03 | FM02-02 | | | | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | | | | % reduction in municipal debtors related to service charges (Output) | 50% | 40% | 10% | 30% | 10% | -40% | | | | | Debtors Report | | Municipal debtors are decreasing, although it takes customers longer to pay off the debt. This is a result of correct billing. | None | Finance |
| | | | | | Total outstanding service debtors (NKPI) | TBD | TBD | | | | | | | | | Debtors Report | | | | Finance |
| | | | | | % of operational budget actually spent (Input) | 100% | 100% | 25% | 17% | 25% | 25% | | | | | Income and expenditure report, Audited AFS | | None | None | Finance (All Directors) |

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| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|-------------------------------------|---|-----------|------------|--------------------------------------|---|----------|---------------|----------|-------------------|---------------|----------------|-----------------|----------------|----------|---|---------------------|--------------------|
| FM04: Implement revenue enhancement | FM03: Implement anti-fraud and anti-corruption measures | FM04-01 | FM03-01 | | TBD | 5% | 1 report | 1 report | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | Mayco reports | | | | |
| | | | | % reduction in water losses (Output) | Anti-Fraud and anti-corruption strategy | 1 report | 1 report | | | | | Report to Mayco | | | | | |
| | | | | | 4 reports | N/A | N/A | | | | | | | | Additional reports were prepared as a follow-up in terms of matters discussed in the 1 st Mayco. | None | COO |
| | | | | | | | | | | | | | | | | | Technical Services |

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 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
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| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|--|-----------|--|--|--|---------------------------|--|----------------------------|--|--|--|---------------------------------|---------------------------------|---|---------------|----------------|----------|----------------------|---------------------|----------------|
| | | | | | | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | FM04-02 | | MTRF Budget prepared and approved by council (Input) | | MTRF Budget | | Budget approved by council | | Process plan developed and approved by council | Process plan developed and approved by council | 1 st draft developed | 1 st draft developed | Council resolutions adopting the budget | | None | None | | Finance | |

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

3.1.4 Institutional Development and Transformation

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|--|---|--|------------|--|---|--|----------------------|--|---------------|--|-------------------|---------------|----------------|---------------|---------------------------|----------|---|--|--------------------|
| ID01-04 | | ID01-02 | | ID01-01 | | % of staff actually trained as per the WSP (Output) | | 100% | | 100% | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | Quarterly report to Mayco | | There were delays in the appointment of Training Providers. The Training providers responded late to the adverts as a result funding was withdrawn by LGSETA. | More trainings will be done in the third quarter | Corporate Services |
| Improve human resource capacity | | ID01: Effectively empower and develop the Council's workforce | | | | | | | | | | | | | | | | | | |
| Cumulative % of councillors actually trained as per the training programme | | Number of people from employment equity target groups employed in the three highest levels of management in compliance with EEP (Outcome) | | | | | | | | | | 100% | 100% | 100% | 100% | Training report to Mayco | | None | None | Corporate Services |
| 5 | | 5 | | | | | | | | | | 100% | 17% | 100% | 3% | EE Reports to Mayco | | N/A | N/A | Corporate Services |
| 100% | | 100% | | | | | | | | | | 100% | 100% | 100% | 100% | | | | | Corporate Services |

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 N/A = No target was set for the quarter in the approved SDRIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|--|-----------|--|------------|--|---|--|----------------------|--|---------------------|--|-------------------|---------------|----------------|---------------|---------------------------------|----------|----------------------|---------------------|--------------------|
| ID02: Encourage and support capacity and skills building initiatives for communities | | ID01-05 | | ID02-01 | | Number of staff who meet Minimum Competency levels (MFMA) (Outcome) | | 9 | | 5 new trained staff | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | Reports to Mayco | | N/A | N/A | Corporate Services |
| | | | | | | Number of training initiatives undertaken as per WSP (Outcome) | | 14 | | 15 | | N/A | N/A | N/A | N/A | Quarterly reports to Management | | N/A | N/A | Corporate Services |

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 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|---|-----------|------------|---|---|----------------------|-------------------|---------------|------------------|---------------|--|----------|---|--|--------------------|
| ID04: Maintain good working conditions for staff | ID03: Attract, retain and encourage skills transfer initiatives | ID04-01 | ID03-01 | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | | | Review of staff attraction and retention strategy (Input) | Staff attraction and retention strategy reviewed and adopted by council | Strategy implemented | N/A | N/A | Revised Strategy | Not Achieved | Council resolution | | Staff attraction and retention strategy is still undergoing consultation processes | Target to be reviewed during the mind-year | Corporate Services |
| | | | | Number of LLF meetings (Outcome) | 4 annually | 4 meetings | 1 meeting | 1 meeting | 1 meeting | 0 meeting | Quarterly reports to Mayo and Mayo resolutions | | Meeting failed to sit due to failure to quorate due to non-availability of members. | 2 meetings to be held in the 3 rd quarter 2015. | Corporate Services |

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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (JUNE 2014) | ANNUAL TARGET | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY | | | | | |
|--|--|--|------------|--|-----------------------|-------------------|-------------------|---------------|----------------|---------------|-------------------|------------------------------|----------------------|---------------------|--|----------------------------------|--|------|------|--------------------|
| | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | | | | | | |
| Ensure enhanced service delivery through efficient institutional | ID06: Ensure that funded vacant posts are filled | ID05: I Implement shared services on governance issues within the District | ID06-01 | Conduct Study on the possible implementation of a Shared Services on IT within the District (Input) The average length of time it takes to fill a post (Output) | Draft Study completed | 1 report compiled | 3 months | 3 months | 3 months | 3 months | 1 report compiled | Terms of reference developed | N/A | N/A | Quarterly reports to Mayco and Mayco resolutions | Monthly report to Top Management | | None | None | Corporate Services |

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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | | | | | |
|--|--|---|--|---------------------|--|---------------------------|--|--|--|----------------------|--|-------------------------|--|-------------------|--|-------|--|--------------------------|--|----------|--|----------------------|--|--------------------------|--|--------------------|--|------|--|------|--|--------------------|--|
| ID08: Strategically utilise ICT to improve government efficiency | | ID07: Ensure legislative compliance and improved legal capacity of the District | | ID08-01 | | ID07-01 | | Ratio of disciplinary hearings concluded within 3 months of initiation | | | | IT governance Framework | | New indicator | | 01:01 | | 01:01 | | 01:01 | | 01:01 | | Report to top management | | | | None | | None | | Corporate Services | |
| Review District IT governance Framework (Input) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| IT governance Framework | | New indicator | | | | | | | | 01:01 | | 01:01 | | 01:01 | | 01:01 | | Report to top management | | | | None | | None | | Corporate Services | | | | | | | |
| IT Governance f reviewed and adopted by council | | 01:01 | | | | | | | | 01:01 | | 01:01 | | 01:01 | | 01:01 | | Report to top management | | | | None | | None | | Corporate Services | | | | | | | |
| N/A | | N/A | | N/A | | 01:01 | | | | 01:01 | | 01:01 | | 01:01 | | 01:01 | | Report to top management | | | | None | | None | | Corporate Services | | | | | | | |
| N/A | | N/A | | N/A | | 01:01 | | | | 01:01 | | 01:01 | | 01:01 | | 01:01 | | Report to top management | | | | None | | None | | Corporate Services | | | | | | | |
| Reviewed document | | Draft reviewed document | | Council resolutions | | Report to top management | | | | | | None | | None | | None | | None | | None | | None | | None | | Corporate Services | | | | | | | |
| Draft reviewed document still undergoing consultation processes | | To be presented to council in the 3 rd quarter 2014/15. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 N/A = No target was set for the quarter in the approved SDGIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (JUNE 2014) | | ANNUAL TARGET | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | | | |
|---|--|-----------|--|------------|--|--|--|----------------------|--|---------------|--|-------------------------|--|-------------------------|--|-------------------------|--|-------------------------|--|----------------------|--|---------------------|--|----------------|--|------|--|--------------------|--|
| ID09: Ensure availability of office space and manage council buildings in an effective and efficient manner | | | | | | | | | | | | Qtr. 1 Planned | | Qtr. 1 Actual | | Qtr. 2 Planned | | Qtr. 2 Actual | | | | | | | | | | | |
| ID09-02 | | ID09-01 | | | | Number of ordinary Council meetings held (Outcome) | | 7 | | 7 meetings | | 1 council and 3 mayoral | | 1 council and 3 mayoral | | 1 council and 3 mayoral | | 1 council and 3 mayoral | | Council minutes | | | | None | | None | | Corporate Services | |
| | | | | | | | | | | | | 1 meeting | | 1 meeting | | 1 meeting | | 1 meeting | | Agenda and minutes | | | | None | | None | | Corporate Services | |

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 N/A = No target was set for the quarter in the approved SDBIP

3.1.5 KPA 5: Good governance and public participation

| STRATEGIC OBJECTIVE | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (2014) | Annual Target | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--|---|------------|--|-----------------|-------------------------------------|--|--|-------------------------------------|-------------------------------------|---|----------|---|---|----------------|
| | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Facilitate intergovernmental cooperation | GG01: Promote intergovernmental cooperation initiative | GG01-01 | Number of DIMAFO meetings sitting (Outcome) | 1 meeting | 4 meetings | 1 | 1 | 1 | 0 | Minutes and attendance registers | | DIMAFO meeting was postponed due to non-availability of members | Meeting to be held during the 3 rd quarter of 2014/15. | COO |
| | | GG01-02 | IDP reviewed and adopted by council (Input) | IDP | IDP reviewed and adopted by council | Process plan developed and approved by council | Process plan developed and approved by council | 1 st draft IDP developed | 1 st draft IDP developed | Copy of the framework and Process Plan, Council resolutions | | None | None | COO |
| Communicate effectively with communities | GG02: Regular and effective communications with communities | GG02-01 | Number of newsletters publications released (Output) | 4 | 4 | 1 | 1 | 1 | 1 | Newsletter and distribution list | | None | None | COO |

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 N/A = No target was set for the quarter in the approved SDSIP

| STRATEGIC OBJECTIVE | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (2014) | Annual Target | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|-----------|------------|---|--|-------------------------------------|-------------------|---------------|-------------------------------|---|---|--|---|---------------------|----------------|
| | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | GG02-02 | Number of Community Outreach meetings held and reports on issues raised (Outcome) | 2 meetings and a report on each meeting prepared | 2 meetings and 1 report for each LM | N/A | N/A | 1 meeting and 1 report per LM | 1 engagement with Gariep LM and 1 engagement with Maletswa LM | Outreach report and attendance register | Gariep and Senqu LM Outreach meetings postponed as the municipalities' own outreach meetings were underway | Alignment of programmes between the District and local municipalities advocated during the development of 2015/16 District IDP Framework Plan | COO | |

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| STRATEGIC OBJECTIVE | | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (2014) | Annual Target | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---|--|--|------------|--|--------------------------------|--|-------------------|---------------|----------------|---------------|--|----------|----------------------|---------------------|----------------|
| | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Ensure integrated planning and performance management | | GG05: Promote performance management amongst councillors and officials | GG05-01 | Performance Management System Policy reviewed and adopted (Input) | Prior year review and adoption | Performance Management System reviewed and adopted | N/A | N/A | N/A | N/A | Council resolutions | N/A | N/A | N/A | COO |
| GG06: Implement effective planning | | | GG06-01 | Number of signed performance agreements by Section 56 Managers (Outcome) | 5 annually | 5 annually | 5 annually | 5 | N/A | N/A | 5 signed performance agreements and proof of submission to provide | N/A | N/A | N/A | COO |

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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (2014) | | Annual Target | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|--------------------------------|--|---|---|----------------|----------------|---------------------------|----------------|-----------------|----------------|-----------------------------------|--|--|--|----------------|---------------|----------------|----------|----------------------|---------------------|----------------|
| GG06-05 | GG06-04 | GG06-03 | GG06-02 | | | | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| Annual Report prepared (Input) | Number of Quarterly performance reports and mid-year budget and annual performance report prepared (Input) | Number of reports on performance of service providers performance monitored (Input) | Number of signed performance obligations of middle management (Outcome) | 16 annually | 16 | 16 | 12 | N/A | 4 | 16 Signed Performance Obligations | | 4 performance obligations that were not signed in the 1 st quarter were signed during the 2 nd quarter | Performance obligations to be signed by July where applicable. | COO | | | | | | |
| Annual Report prepared | 4 Quarterly SDBIP Reports and 1 Annual Performance report | 4 reports | 4 reports | 16 | 16 | 1 | 1 | 1 | 1 | SCM report | | None | None | None | None | None | None | None | Finance | |
| Annual Report prepared | 4 Quarterly SDBIP Reports and 1 Annual Performance report | 4 reports | 4 reports | 16 | 16 | 1 | 1 | 1 | 1 | Council minutes | | None | None | None | None | None | None | None | COO | |
| N/A | 1 SDBIP report and 1 annual performance report | 1 SDBIP report and 1 annual performance report | 1 SDBIP report | 1 SDBIP report | 1 SDBIP report | 1 SDBIP report | 1 SDBIP report | 1 SDBIP report | 1 SDBIP report | Council resolutions | | N/A | N/A | N/A | N/A | N/A | N/A | N/A | COO | |

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 N/A = No target was set for the quarter in the approved SDBIP

| STRATEGIC OBJECTIVE | | PROGRAMME | | KPI NUMBER | | KEY PERFORMANCE INDICATOR | | BASELINE (2014) | | Annual Target | | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | | SNAPSHOT | | REASONS FOR VARIANCE | | CORRECTIVE MEASURES | | RESPONSIBILITY | | | |
|--|--|---|--|--|--|--|--|-------------------|--|---------------|--|-------------------|--|-----|--|----------------------------------|--|----------------------------------|--|----------------------|--|---|--|--|--|------------------------------------|--|
| GG08: Ensure and maintain clean governance | | GG07: Establish and support municipal oversight systems, mechanisms and processes | | GG08-01 | | Attain clean audit outcomes (audit of financial information) (Input) | | Unqualified audit | | Clean Audit | | N/A | | N/A | | Clean Audit | | Unqualified audit | | Audit report | | A material misstatement of supply chain management deviations was identified by the auditor general which was subsequently corrected. | | Audit action plan with time frames has been developed to address AG findings | | Finance-coordinates, All Directors | |
| GG07-02 | | GG07-01 | | Number of Audit and Performance Committee meetings (Outcome) | | 6 | | 4 | | 1 | | 1 | | 1 | | 1 | | Minutes and attendance registers | | None | | None | | COO | | | |
| GG07-01 | | Number of Joe Gqabi Municipal Public Accounts Committee meetings (Outcome) | | 4 meetings | | 4 | | 1 | | 1 | | 1 | | 1 | | Minutes and attendance registers | | None | | None | | COO | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
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| STRATEGIC OBJECTIVE | PROGRAMME | KPI NUMBER | KEY PERFORMANCE INDICATOR | BASELINE (2014) | Annual Target | QUARTERLY TARGETS | | | | AUDIT EVIDENCE | SNAPSHOT | REASONS FOR VARIANCE | CORRECTIVE MEASURES | RESPONSIBILITY |
|---------------------|-----------|------------|--|-----------------|---------------|-------------------|---------------|----------------|---------------|------------------|-----------------------------------|--|---------------------|----------------|
| | | | | | | Qtr. 1 Planned | Qtr. 1 Actual | Qtr. 2 Planned | Qtr. 2 Actual | | | | | |
| | | GG10-03 | Report on the facilitation of the hosting of the District Sondela Youth Festival (Input) | 1 | 1 | N/A | N/A | 1 | 1 | Reports to Mayco | Report not yet submitted to Mayco | Report to be submitted in the next Mayco meeting during 3 rd quarter 2014/15. | COO | |

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PART 4

4.1 Three Year Capital Works Plan

| Project Name | Description | Budgets ('000) | Funding Source | Location (Ward/ Local Municipality) | Implementing Department | Start Date | Completion Date | Progress | Comments |
|---|---|--------------------------------|----------------|-------------------------------------|-------------------------|------------|--|--|---|
| Jamestown Bucket Eradication And Sanitation Phase 2 | Upgrading of the Waste Water Treatment works, outfall sewer and connection of all houses to the sewer network. | Total: R38,550 2014/15 R10m | MIG | Maletswai | PMU | 21/01/2011 | 29/04/2014 Practical completion certificate for Stage 1 was signed on 06/05/2014. Completion dates for Stage 2 to be advised once contractor has been appointed. | Tender for Stage 2 of this project has been cancelled and re-tendering has been recommended. | The project was split into smaller contracts to benefit more SMME's. Stage 1 is the upgrading of the WWTW and construction of the outfall sewer. Stage 2 will consist of 4 contracts which will entail connecting households to the sewer system. |
| Steynsburg Waterborne Sanitation Phase 3 | The project entails the construction of a new waste water treatment works, outfall sewers and the connection of all households to the sewer system. The existing ponds will be subsequently decommissioned and rehabilitated. | Total: R24,108 2014/15 R9m | MIG | Gariiep LM | PMU | 21/05/2012 | 30/06/2014 Practical completion was done on 30/06/2014. Final handover inspection was held on 2 October 2014. | 2013/14 expenditure = 100% WWTW completed | Now that the WWTW has been completed, the old ponds need to be decommissioned and rehabilitated. |

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| Sterkspruit: Upgrading Wtw And Bulk Lines | | | | | | |
|---|--------|--|----------------|--|--|--|
| <p>The scope of work involves the upgrade of the Sterkspruit Water Treatment Works (WTV), construction of a new 5Ml reservoir, upgrade of a 5Ml distribution pipeline and associated bulk distribution infrastructure</p> | Total: | <p>Initial R48,000 With additional DWA Refurb funding: R60,283</p> | <p>2014/15</p> | <p>MIG</p> | <p>Senqu LM</p> | <p>PMU</p> |
| | | | | | | |
| | | | | 10/2009 | | |
| | | | | <p>Planned: Feb 2013 Revised: Dec 2014 (WTV) June 2015 (Hershel pipeline) DWS Grant (2014/2015) (Feb 2015)</p> | <p>2013/2014 expenditure = 100% (MIG) 2013/14 exp = 100% (DWA Refurb. Grant), 2014/2015 = 10 000 000 (26% expenditure to date) Construction of the 5Ml reservoir and Voyizana completed in June 2012 and June 2011 respectively. Completion of work on WTV extended to Dec 2014 due to additional R10m funding received from the DWS Refurbishment Fund and additional funding from MIG. Final commissioning of the plant estimated for February 2015.</p> | <p>Laying of pipe on the Hershel pipeline to commence in February 2015 with completion still estimated for June 2015.</p> |
| | | | | | | <p>DWS allocated R10m to Sterkspruit WTP in order for refurbishment work to be carried out. The plant was previously operated by the DWS and transferred to JGDM in 2004. DWS has made a further R10m allocation in 2013/14 and again in 2014/15</p> |

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| | | | | | | | | | |
|------------------------------------|---|--|-----|----------|-----|-------------|---|--|--|
| Lady Grey Bulk Water Supply Scheme | Upgrading of the water treatment works and storage facilities, as well as the development of a new bulk water source. | Total: R25,450 2013/14: R9,591 2014/15 budget is R7,146m | MIG | Senqu LM | PMU | 14/03/2010 | Planned: 13 Dec 2013 Revised: December 2014 (WTTW) | 2013/14 expenditure = 100% Project is 99% complete. The construction of the new water treatment works is underway. However progress was very slow. The project was cessioned out to a sub-contractor for completion. | I & R Construction was appointed to complete the Water Treatment Project. A funding application was made to RBIG. However, DWA rejected the application and required more information to re-evaluate the application. |
| Khwezi-Naledi Sanitation | The construction of sewer and water pipes, 23 new toilet structures and replace 465 VIP toilets with flush toilet | Total: R12,147 2012/13 R1,500 | MIG | Senqu LM | PMU | 17/05/ 2011 | Planned: 10 Dec 2012 Revised: December 2014 | 2013/14 expenditure = 100% The initial scope of work has been completed and the contractor is busy finishing off work contained in Variation Order 3., which consists of refurbishing existing toilets (roof sheets, broken doors, floors etc.) The only outstanding item is replacing the broken doors with steel doors and frames. | It was decided that the outstanding items – replacing the broken doors and door frames would be cessioned out. The Sub-contractor is busy replacing the doors. There is still a challenge of cash flow problems with the main contractor that resulted to the use of its retention money to complete the project. A letter of concern was sent to the main contractor. |

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| Mt Fletcher Bulk Water Supply | | | | | | | | |
|---|---|-----|-------------|-----|------------|------------------------|---|--|
| Construction of 13,6km of primary gravity pipelines and 15,8 km of village reticulations and two reservoirs in Upper & Lower Tokwana | Total: R9,997 2013/14 R2,600 2014/15 R2,5m | MIG | Elundini LM | PMU | 26/01/2011 | Planned: 20/02/2015 | 2014/15 expenditure = 83.0% The project is under construction and at 98% complete. The communities of lower and Upper Tokwana (70%) are already benefiting from the scheme. The contract is already under penalties. | The project is under penalties due to late completion. The contractor has been informed of actions due to none completion. |
| Construction of 13,3 km of primary gravity pipelines and village reticulations with pipe diameters ranging from 32mm to 250mm in Tsekong Village. | Total: R5,184 2013/14 R1,627 2014/15 R0,627m | MIG | Elundini LM | PMU | 26/01/2011 | Planned: 22/08/2014 | 2014/15 expenditure = 76.8% The project is 100% complete. The Contractor has not submitted any certificate this year even though work has been done. | 100% of communities are benefiting already from the scheme. The contractor still to arrange a final completion inspection which has to be in January 2015. |
| Construction of 12,2km ductile iron pipes ranging from 80mm to 250mm diameter. Gravity Main B | Total: R5,684 2014/15 R1,56m | MIG | Elundini LM | PMU | 23/02/2011 | Planned: 30/01/2015 | 2014/15 expenditure = 122% The project is under construction and at 98% complete. The orders of correct replacement fittings as well as leaks in the pipeline supplying Dengwane village have delayed the practical completion of this project. The contractor has two scour valves left to install and also three major leaks that stopped the supply of water to Dengwane village in December 2014. | If the leaks have been sorted water to Dengwane village can be opened even before the two correct scours are installed |

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| | | | | | | | | |
|--|---|------------|--------------------|------------|-------------------|--------------------------------|---|---|
| <p>The Contract involves construction of 5,7km of primary gravity pipelines and 7,3kmvillage reticulations with pipe diameters ranging from 32mm to 250mm and Construction of 175kl reservoirs in Dengwane Village</p> | <p>Total: R6,983 2014/15 R1,57m</p> | <p>MIG</p> | <p>Elundini LM</p> | <p>PMU</p> | <p>13/05/2011</p> | <p>Planned: 14/10/2014</p> | <p>2014/15 expenditure = 106% The project is under construction and at 99% complete. The contractor is busy with the testing of pipelines, having finished all the reticulation network only left with the supply line.</p> | <p>The Gravity Main B contract has to be completed for this contract to realize its objective. The contract is ready to supply the community.</p> |
| <p>Maclear Construction of water treatment plants, pump stations, storage facilities, bulk water supply lines.</p> | <p>2014/15 R5m</p> | <p>MIG</p> | <p>Elundini LM</p> | <p>PMU</p> | <p>TBA</p> | <p>TBA</p> | <p>2014/15 expenditure = 1% The tender is at Evaluation stage.</p> | <p>Awaiting the appointment of the consultant.</p> |

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| Maclear Water Treatment and Distribution Upgrade | | | | | | | | | | |
|--|---|-------------------------------------|--|-----|-------------|-----|-----|-----|---|---|
| 82 | <p>Civil Engineering Services for Macleac Water Treatment and Distribution Upgrade in the town of Macleac and surrounding townships of Elundini Local Municipality consisting of:</p> <ul style="list-style-type: none"> Design and supervision of Upgrading of Aucamp WTTW to 3.5Ml per day. Macleac Water concrete reservoirs, Design and supervision of the Upgrade of the hospital supply system (pump station, rising main and reservoir rehabilitation). Design and supervision of replacement of 18.4km asbestos pipes in the reticulation network. Design and supervision of construction of Sonwabile Bulk Water supply. Design and supervision of construction of Greenfields Bulk Water supply. Responsible for determining the best water source. Responsible for identification of technical training program required for implementation and operation and maintenance (O&M) phases and conduct the training for identified and/or selected trainees of various categories. Preparation of tender documents and process appointment of consultants (design and build) and construction contractors as necessary. Responsible for coordinating, quality control of services and deliverables, contract management and construction supervision of all contracts – Program Consultants, Contractors and Suppliers. | Total: R92,072 2014/15 R5m | | MIG | Elundini LM | PMU | TBA | TBA | 2014/15 expenditure = 0% Finalization of the appointment of the Consultant not yet done. Tender advert went out in June 2014. Expenditure to commence in 2014/15. | Awaiting the appointment of the consultant. |

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| | | | | | | | | | |
|----------------------------------|--|--|-----|-------------|-----|-----|-----|---------------------------|---|
| Senqu Rural Sanitation Programme | Error! Reference source not found. : Upgrading of Maclear WWTW and construction of a new Bulk Sewage pump station. | | MIG | Elundini LM | PMU | TBA | TBA | 2014/15 expenditure = 0% | Awaiting the appointment of the consultant. |
| | <ul style="list-style-type: none"> ▪ Professional Services for Maclear BSI Upgrade - Phase 4: ▪ Plan, design and construction supervision of bulk sanitation upgrade and reticulation for the entire Maclear to waterborne sewerage system and connecting houses and businesses to the system | <ul style="list-style-type: none"> ▪ R29,662 ▪ 2014/15 ▪ R10m | | | | | | | |
| | <ul style="list-style-type: none"> ▪ Bulk Sanitation Infrastructure Upgrade for Maclear: Upgrading of WWTW (Phase 3) ▪ Completing the new WWTW of 700 kℓ/d to its full capacity of 1400 kℓ/d ▪ Construction of a new bulk sewerage pump station to receive all the sewage from Maclear Town and a rising main to convey the sewage to the new WWTW ▪ Rehabilitation of the existing sewerage ponds next to the Mooi River. ▪ Ensuring opening of blocked lines and connecting sewage flows from Greenfields and Clearview. ▪ Connection of Fourie Street to the existing sewer system. | <ul style="list-style-type: none"> ▪ Total: R102,761m ▪ 2014/15: R27m | MIG | Elundini LM | PMU | TBA | TBA | 2014/15 expenditure = 35% | Work is progressing well. It is anticipated that the set target will be achieved end of 2014/2015 FY. |

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| | | |
|---|---|--|
| Elundini Rural Water Programme | Senqu Rural Water Programme | Elundini Rural Sanitation Programme |
| The project entails the provision of water to all villages in Elundini without any formal water supply. | The project entails the provision of water to all villages in Senqu without any formal water supply. | The project entails the construction of VIP toilets in all Elundini rural villages. |
| Total: R143,813 2014/15 R13m | Total: R75,349 2014/15: R28m | Total: R182,117m 2014/15: R27m |
| MIG | MIG | MIG |
| Elundini LM | Senqu LM | Elundini LM |
| PMU | PMU | PMU |
| TBA | TBA | July 2011 |
| TBA | TBA | Planned: Dec 2016 |
| 2013/14 expenditure = 0% Project has not started yet. | 2014/15 expenditure = 8% | 2014/15 expenditure = 35% |
| The Planning Phase was completed in 2013/14 and the ORIO agreement must still be signed by DWA and the Netherlands before the construction phase can start. | 4 consultants were appointed for the project. The project area was subdivided into 4 identical parts. Prelim investigations on the status quo of water services infrastructure were carried out during Dec 2013 and the findings have been presented in March 2014 to the Standing Committee and Top Management. Quick wins have been identified and budget will be allocated in the 2014/15 financial year. A way forward has been scheduled on Friday, 16 January 2015 as to give a go ahead. | Work is progressing well. It is anticipated that the set target will be achieved by end of 2014/2015 FY. |

= Target achieved and or exceeded (> 90%)
 = target not achieved (< 74%)
 = information not yet available
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SOBIP

PART 5

5.1 Joe Gqabi Economic Development Agency (JOGEDA) Mid - Year Performance Report 2014/15 Financial Year

| Strategic Objectives | | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | Annual Target | | | | Audit Evidence | Snapshot | Reasons for variance | Corrective Measures | Responsible Person |
|---|-------------------|--------------|--|------------------------|---------------|-----------|------------|-----------|-----------------------|------------------------|--|---------------------|----------------------|
| KPI (No.) | Quarterly Targets | | | | | | | | | | | | |
| | | | | | Q1 Planned | Q1 Actual | Q2 Planned | Q2 Actual | | | | | |
| 1.1: To enhance economic development and investment into region | | | | | | | | | | | | | |
| 1.1.1 | | Aliwal Spa | Number of strategic partnerships established to provide technical resources for feasibility study for phase 1. | GIZ letter of support | 3 | 0 | 1 | 2 | Partnership agreement | | Signing of agreements could not be achieved during Q1 as expected. It was only achieved in Q2, hence over achievement. | None | Project Manager/ CEO |
| 1.1.2 | | | | 2001 business plan | 1 | N/A | N/A | N/A | N/A | Approved Business Plan | | N/A | |

= Target achieved and or exceeded (> 90%)
 = target not achieved (< 74%)
 = information not yet available
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

| Strategic Objectives | | | | KPI (No.) | | Project Name | | Specific Deliverable (KPI) | | Baseline (June – 2014) | | Annual Target | | | | Quarterly Targets | | | | Audit Evidence | | Snapshot | | Reasons for variance | | Corrective Measures | | Responsible Person | |
|--|--|---|--|---|--|--|--|--------------------------------|--|----------------------------------|--|---------------|--|-----|--|-------------------|--|-----------------------------|--|--------------------------------------|--|----------|--|--|--|--|--|----------------------|--|
| 1.1.6 | | 1.1.5 | | 1.1.4 | | 1.1.3 | | Elundini Middle Income Housing | | Scoping report completed in 2012 | | 1 | | | | Q1 | | Q2 | | Approved Concept | | 👉 | | It was decided that a similar exercise should be conducted at Burgersdroop first and learned to be replicated in Elundini. But the process in Burgersdroop delayed as site could not be confirmed in time. | | The concept will be completed in the 3 rd Quarter | | Project Manager/ CEO | |
| Number of funding concept/proposal approved by the board | | Number of Business Plan approved by the board | | Number of feasibility study approved by the board | | Number of data verified concept document approved by the board | | | | | | | | | | Planned | | Actual | | Approved Funding Concept or proposal | | | | N/A | | N/A | | | |
| 1 | | 1 | | 1 | | 1 | | N/A | | N/A | | 1 | | | | N/A | | N/A | | Approved Business Plan | | | | N/A | | N/A | | | |
| N/A | | N/A | | N/A | | N/A | | N/A | | N/A | | | | N/A | | N/A | | Approved Feasibility Report | | | | N/A | | N/A | | | | | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| 1.1: To enhance economic development and investment into region | | | | Strategic Objectives | |
|---|-------|-------|-------|--|---|
| KPI (No.) | | | | Project Name | Specific Deliverable (KPI) |
| 1.1.10 | 1.1.9 | 1.1.8 | 1.1.7 | | |
| Gariep Middle Income Housing | | | | Number of data verified concept document approved by the board | Number of Business Plan approved by the board |
| Number of feasibility study approved by the board | | | | | |
| Feasibility stage 1 report completed in 2013 | | | | Baseline (June – 2014) | |
| Annual Target | | | | Quarterly Targets | |
| 1 | | | | Q1 Planned | Q1 Actual |
| 1 | | | | Q2 Planned | Q2 Actual |
| Approved Concept | | | | Audit Evidence | |
| Approved feasibility report | | | | Approved business plan | |
| Approved funding concept or proposal | | | | Approved funding concept or proposal | |
| N/A | | | | Snapshot | |
| N/A | | | | Reasons for variance | |
| N/A | | | | Corrective Measures | |
| Project Manager/ CEO | | | | Responsible Person | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| Strategic Objectives | | KPI (No.) | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | Annual Target | Quarterly Targets | | | | Audit Evidence | Snapshot | Reasons for variance | Corrective Measures | Responsible Person |
|----------------------|--------|----------------|---|---------------------------------|------------------------|---------------|-------------------|-----------|------------|-----------|------------------------|----------|--|---|----------------------|
| | | | | | | | Q1 Planned | Q1 Actual | Q2 Planned | Q2 Actual | | | | | |
| 1.1.11 | 1.1.12 | Maize Meat Hub | Number of updated & aligned business plan approved by REID | Business plan completed in 2011 | 1 | N/A | N/A | N/A | 1 | 1 | Updated business plan | | None | None | Project Manager/ CEO |
| 1.1.13 | | | Number of updated & aligned business plan approved by the Board | | 1 | N/A | N/A | N/A | 1 | 0 | Approved business plan | | The Business Plan has been developed by NAMC as appointed by REID and has discussed with the management the December 2014. | The business plan will be submitted to the Dev and Investment committee in February and later to the Board for Approval | Project Manager/ CEO |
| | | | Rand value of funding commitment (agreement to fund) received | | R17.8m | N/A | N/A | N/A | N/A | N/A | Funding Agreement | | N/A | N/A | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDGIP

| 1.1: To enhance economic development and investment into region | | | | | | | | | | Strategic Objectives | |
|---|--|---|--|--|--|--|--|--|--|--|--|
| 1.1.16 | | 1.1.15 | | 1.1.14 | | KPI (No.) | | Project Name | | Specific Deliverable (KPI) | |
| Senuqu Commercial Property - Sterkspruit | | Senuqu Commercial Property - Sterkspruit | | Senuqu Commercial Property - Sterkspruit | | Senuqu Commercial Property - Sterkspruit | | Senuqu Commercial Property - Sterkspruit | | Senuqu Commercial Property - Sterkspruit | |
| Commission works on site by 2015 (Launch) | | Number of fully developed commercial property concept approved by the Board | | Number of strategic partnerships established to provide technical resources for concept and feasibility study. | | Feasibility study report and business plan completed in 2006 | | Baseline (June – 2014) | | Annual Target | |
| 1 | | 1 | | 1 | | 1 | | 1 | | 1 | |
| N/A | | 1 | | N/A | | N/A | | N/A | | N/A | |
| N/A | | 1 | | N/A | | N/A | | N/A | | N/A | |
| N/A | | N/A | | N/A | | N/A | | N/A | | N/A | |
| N/A | | N/A | | N/A | | N/A | | N/A | | N/A | |
| Appointment letter | | Approved concept | | Partnership agreement | | Audit Evidence | | Snapshot | | Reasons for variance | |
| N/A | | N/A | | N/A | | N/A | | N/A | | N/A | |
| N/A | | N/A | | N/A | | N/A | | N/A | | N/A | |
| Project Manager/ CEO | | Project Manager/ CEO | | Project Manager/ CEO | | Project Manager/ CEO | | Project Manager/ CEO | | Project Manager/ CEO | |
| Responsible Person | | Responsible Person | | Responsible Person | | Responsible Person | | Responsible Person | | Responsible Person | |

= Target achieved and or exceeded (> 90%)
 = target not achieved (< 74%)
 = information not yet available.
 = significant progress (75 - 90%) has been achieved
 = No target was set for the quarter in the approved SDBIP

| Strategic Objectives | | KPI (No.) | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | Annual Target | Quarterly Targets | | | | Audit Evidence | Snapshot | Reasons for variance | Corrective Measures | Responsible Person |
|----------------------|---|-----------|--------------|---|-------------------------------------|---------------|-------------------|-----------|------------|-----------|-------------------|----------|--|---|----------------------|
| | | | | | | | Q1 Planned | Q1 Actual | Q2 Planned | Q2 Actual | | | | | |
| 1.1.19 | Investment Strategy | | | No. of investment strategy approved by the Board in consultation with all LMS | 0 | 1 | N/A | N/A | N/A | N/A | Approved strategy | | N/A | N/A | CEO/ Analyst |
| 1.1.18 | Facilitation of skills development † | | | Number of Skills Development Plan/Strategy developed | 0 | 1 | N/A | N/A | 1 | 0 | Approved strategy | 👍 | The development of the strategy is underway and the process for the development of the strategy delayed. | The strategy will be completed in the 3 rd quarter | Project Manager/ CEO |
| 1.1.17 | Senqu Commercial Property - Barkly East | | | Number of fully developed commercial property concepts approved by the Board | Feasibility study completed in 2013 | 1 | N/A | N/A | 1 | 0 | Approved concept | 👍 | Delays have been experienced due to the fact that the site earmarked for the project was not confirmed in time | Concept will be completed in the 3 rd quarter | Project Manager/ CEO |

= Target achieved and/or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| 2.1: To develop institutional capacity and internal systems enabling strategy implementation | | Strategic Objectives | |
|--|---------------------|--|------------------------|
| 2.1.2 | 2.1.1 | KPI (No.) | Project Name |
| | | Specific Deliverable (KPI) | Baseline (June – 2014) |
| | | Annual Target | Quarterly Targets |
| | | Planned | Q1 Actual |
| | | Actual | Q1 Planned |
| | | Planned | Q2 Actual |
| | | Actual | Q2 Planned |
| | | Audit Evidence | Snapshot |
| | | Reasons for variance | Corrective Measures |
| | | Responsible Person | |
| N/A | N/A | Approved organisational structure aligned to the mandate of JoGEDA | 2013/14 organogram |
| | 1 | 1 | 1 |
| 100% | | | |
| N/A | | | |
| N/A | | | |
| N/A | | | |
| N/A | | | |
| N/A | | | |
| Appointment letters | Approved organogram | | |
| N/A | N/A | | |
| N/A | N/A | | |
| CEO | CEO | | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| Strategic Objectives | | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | Annual Target | Quarterly Targets | | | | Audit Evidence | Snapshot | Reasons for variance | Corrective Measures | Responsible Person |
|--|------------|--------------|--|------------------------|---------------|-------------------|------------|-----------|-----|---|----------|--|---|--------------------|
| KPI (No.) | Q1 Planned | | | | | Q1 Actual | Q2 Planned | Q2 Actual | | | | | | |
| 2.2: To build a culture of organisational performance and excellence | | N/A | % of organisational performance targets achieved | N/A | 100% | N/A | N/A | N/A | N/A | Portfolio of Evidence files for Annual Performance Plan | | N/A | N/A | CEO |
| 3.1.1 | | N/A | Number of bi-annual Board (and Board Committees) effectiveness assessment completed. | 2013 Assessment report | 2 | N/A | N/A | 1 | 0 | Assessment report | | The implementation of the Board assessment for the second of the year is underway. | The process will be finalised in the Q3 | CEO |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = Information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SDBIP

| Strategic Objectives | | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | Annual Target | Quarterly Targets | | | | Audit Evidence | Snapshot | Reasons for Variance | Corrective Measures | Responsible Person |
|----------------------|------------|--------------|---|------------------------|---------------|-------------------|------------|-----------|---|---|----------|--|--|----------------------|
| KPI (No.) | Q1 Planned | | | | | Q1 Actual | Q2 Planned | Q2 Actual | | | | | | |
| 3.1.2 | | N/A | Number of board reports submitted timeously (7 days before meetings) to Board and less than 10% rejection rate for substantive matters. | N/A | 4 | 1 | 1 | 1 | 1 | Company Secretary's report | | N/A | N/A | CEO |
| 3.1.3 | | N/A | % compliance with the "Compliance Universe" of JOGEDA based on compliance register. | N/A | 100 % | N/A | N/A | 100% | 0 | Compliance Register or Company Secretary's report | | A comprehensive compliance register is being developed and draft has been tabled to be approved by the Board in Q3 | Compliance Universe based on compliance universe to be approved by the Board in Q3 | CEO/ Finance Manager |

= Target achieved and/or exceeded (> 90%)
 = target not achieved (< 74%)
 = information not yet available.
 = significant progress (75 - 90%) has been achieved
 N/A = No target was set for the quarter in the approved SDBIP

| Strategic Objectives | | KPI (No.) | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | | Annual Target | Quarterly Targets | | | | Audit Evidence | Snapshot | Reasons for variance | Corrective Measures | Responsible Person |
|----------------------|-------|-----------|--------------|---|------------------------|-----------------------|---------------|-----------------------|-----|------------|--|---|--|----------------------|----------------------|----------------------|
| 3.1: To ensure | 3.1.6 | | | | 2012/13 Audit report | 2013/14 Risk register | | 2013/14 Risk register | 1 | Q1 Planned | Q1 Actual | | | | | |
| | 3.1.5 | N/A | N/A | % of approved risk management plan implemented | 2013/14 Risk register | 100% | 1 | N/A | N/A | N/A | N/A | Reports tabled at the audit committee | | N/A | N/A | CEO/ Finance Manager |
| | 3.1.4 | N/A | N/A | Number of developed and approved risk management policy and plan (then reviewed annually) | 2013/14 Risk register | 1 | 1 | 0 | N/A | N/A | Risk register and risk management policy | Development of Risk Management Policy is still underway. The draft policy has been submitted to the audit committee | The policy will be submitted in the Board meeting for approval | CEO/ Finance Manager | | |
| | | N/A | N/A | Number of Unqualified Audit Opinion obtained for 2013/14. | 2012/13 Audit report | 1 | N/A | N/A | N/A | N/A | Auditor General's report | | N/A | N/A | CEO/ Finance Manager | |

= Target achieved and or exceeded (> 90%),
 = target not achieved (< 74%),
 = information not yet available,
 = significant progress (75 - 90%) has been achieved,
 N/A = No target was set for the quarter in the approved SCSBP

| 3.2: To ensure financial sustainability | | Strategic Objectives | | | | | | | | | | | | | | |
|---|---|----------------------|-----------|--------------|---|------------------------|---------------|-------------------|-----------|------|------|--------------------------|----------|---|--|----------------------|
| 3.2.2 | | KPI (No.) | | Project Name | Specific Deliverable (KPI) | Baseline (June – 2014) | Annual Target | Quarterly Targets | | | | Audit Evidence | Snapshot | Reasons for Variance | Corrective Measures | Responsible Person |
| | Percentage additional funding raised (over baseline to be quantified) | Q1 Planned | Q1 Actual | | | | | Q2 Planned | Q2 Actual | | | | | | | |
| | | | | N/A | % of previous audit findings that have been resolved. | Audit Action Plan | 100% | 100% | 86% | 100% | 100% | Auditor General's report | | Other finding could not be 100% addressed in 2013/14 as they required establishment of sound internal control measures. | Processes of establishing sound internal control measures are currently underway in this 2014/15 financial year. | CEO/ Finance Manager |
| | N/A | | | | | N/A | 20% | N/A | N/A | N/A | N/A | Funding Agreements | | N/A | N/A | CEO/ Analyst |

6.1 Conclusion

This document represents the Joe Gqabi District Municipality's detailed report back to citizens and stakeholders on the municipality's performance over the mid-year of the 2014/2015 financial year. This report therefore provides a lens through which scrutiny of the progress and performance of the municipality can be made in terms of assessing achievements in efforts to realise the objectives as set by Council. As such, this report not only reflects on milestones and challenges experienced, but also on the on-going commitment to progressively deepen accountability to the citizens of the Joe Gqabi District area.

