

*TSWELOPELE LOCAL MUNICIPALITY [FS 183]
CIVIC CENTRE, BOSMAN STREET
BULTFONTEIN, 9670
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www.tswelopele.gov.za*



**MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT REPORT [MFMA SECTION
72 REPORT]**

**FINANCIAL ASSESMENT
2015/16**



TSWELOPELE

LOCAL MUNICIPALITY
A MUNICIPALITY IN PROGRESS

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To: Mayor: Tswelopele Local Municipality
Cllr. Mathibe

From: Municipal Manager
Mr. Mkhwane

Re: Submission of the 2015/16 mid-year budget and
performance assessment of Tswelopele Local
Municipality

Honourable Mayor

In accordance with section 72 of the Municipal Finance Management Act [MFMA], I submit the required statement assessing the performance of Tswelopele Local Municipality during the first half of the 2015/16 financial year.

Section 54 of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

The information contained in this report has been reviewed and it is evident that adjustments to the SDBIP will be necessary. Furthermore, adjustments to the capital and operating budgets will also be necessary.

In terms of section 72 of the MFMA the SDBIP projections will have to be revised and the Budgets amended to ensure that the planned services will be rendered. Therefore, the recommendations that are linked to the responsibilities of the Mayor under S54 of the MFMA are also included in this report for your consideration.

Mr. TL. Mkhwane
Municipal Manager

Date

Cllr. Mathibe
Mayor

Date



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QUALITY CERTIFICATE

I, Tshemedi Lucas Mkhwane, the Municipal Manager of Tswelopele Local Municipality, hereby certify that the mid-year budget and performance assessment for the period 01 July 2015 to 31 December 2015 has been prepared in accordance with Section 72 of the Municipal Finance Management Act and Regulations made under the Act and accordingly submit the required report on the state of Tswelopele Local Municipality's performance.

Name: Tshemedi Lucas Mkhwane

Position: Tswelopele Local Municipality

Signature: _____

Date: _____

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1. Purpose

The purpose of the report is to comply with section 52[d] and 72[1][a] of the Municipal Finance Management Act [MFMA] and the requirements as promulgated in the Government Gazette No. 32141 of 17 April 2009 on Municipal Budget and Reporting Regulations, which requires that specific financial particulars be reported on and in the formats prescribed. Sec 72 report is prepared in in the format as prescribed in section 33 of the MBRR. Furthermore, this report also incorporates the second quarter performance report.

2. Legislative requirements

Section 72[1] [a] of the Municipal Finance Management Act [MFMA] inter alia, states: "The Accounting Officer of a Municipality must by 25 January of each year assess the performance of the municipality during the first half %of the financial year, and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury as per section 72[1][b] of the Act...".

Section 69[2] of the Municipal Finance Management Act [MFMA] stipulates that "when necessary, the Accounting Officer must prepare an adjustment budget and submit it to the Mayor for consideration and tabling in the municipal council".

The assessment of the budget and performance of the municipality for the first six months of the financial year was undertaken in line with the above legislative imperatives and as part of the municipality's internal performance management processes. The assessment included a detailed review of:

1. the actual revenue billed / collected from all main sources for the period 1 July 2015 till 31 December 2015;
2. the actual operating expenditure incurred for all votes and types expenditure for the period 1 July 2015 till 31 December 2015;

3. the actual expenditure in the capital budget for the period 01 July 2015 till 31 December 2015,
4. debtors age analysis as at 31 December 2015;
5. creditors age analysis as at 31 December 2015;
6. actual cash-flow and investments for the period ended 31 December 2015;
7. actual performance of each department against the pre-determined objectives stated in the 2015/16 SDBIP for each Key Performance Area.

The outcomes of the above-mentioned analysis are presented in this report and are unaudited.

3. Executive summary

Council of the Municipality approved the annual budget in terms of Municipal Finance Management Act Circular 70 and 72, and Municipal Budget and Reporting Regulations as promulgated in 2009. The Budget document was submitted to both National Treasury and Provincial Treasury in both hard and soft copies as required by the MFMA. In terms of section 28 of the Municipal Budget and Reporting Regulations [MBRR], the municipality must prepare the in-year reports in terms of Schedule C of the regulations. The Schedule C states that the Municipality must report on its overall performance with specific reference to financial and non-financial information.

Section 71[1] of the Municipal Finance Management Act [MFMA] requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month. The assessment shows that Management need to put measures in place to prioritise spending to ensures that the Municipality continues to deliver services as outlined in Section 152 of the Constitution. Mentioned below are some of the key issues that happened during 2015/16 financial year [until December 2015].

3.1. Operating revenue budget

Council approved an annual revenue budget of R130.7 million which is made up mainly of the Grants at R66.3 million, service charges at R47.9 million and property rates at R10.3 million. This is an increase of R8.4 million from the previous year's revenue budget.

Council approved an operating expenditure budget of R152.5 million (excluding depreciation and debt impairment of R 22.1 million the total approved budget is R 130.3 million). This is an increase of R10.9 million from the previous financial year when the debt impairment and depreciation are excluded. The main expenditure items are salaries and wages [R55.8 million], bulk purchases [R26.7 million] and repairs & maintenance [R7.6 million].

3.2. Capital expenditure budget

Council approved a capital budget of R20.5 million. The main appropriation is towards roads [R7.8 million], upgrading of the sports facilities [R2.61 million], upgrading of waste treatment plant [5.6 million] and the upgrading of electricity network [4.5 million]. The capital budget is funded from MIG of R 16.07 million, and Electricity distribution grants of R 4.5 million.

4. Revenue Performance

Municipal Finance Management Act requires municipalities to set out realistically anticipated revenues for the budget year from each revenue source. This is to ensure that municipalities compile credible and funded budgets. One of the most important and basic priorities of a municipality would then be to collect all its revenue as budgeted. Failure to collect the revenue may weaken the municipality's ability to deliver services in a sustainable manner as well as the financial sustainability of the municipality.

The revenue collection of the municipality must be closely monitored to ensure that the targets in the Service Delivery and Budget Implementation Plan are achieved. Where there is material variance, an explanation must be provided together with the remedial actions. Below is the performance of the municipality on the monthly projections of revenue to be collected per source.

4.1. Property rates and service charges

The table below provides a summary of the actual revenue billed for the first six months of the 2015/16 financial year compared to the annual budget. Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. For the period under review the actual billed revenue on property rates and service charges amounts to R50.4 million.

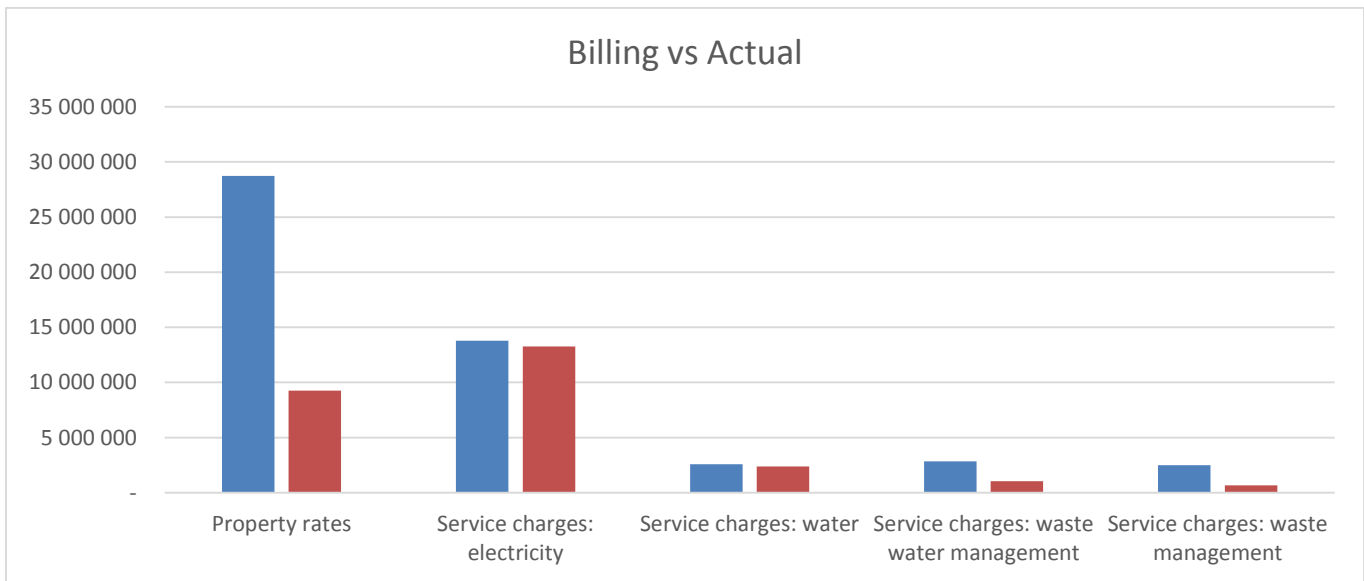
PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2015									
Revenue Source	Approved	July 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Total	%
	Budget	Billing	Billing	Billing	Billing	Billing	Billing		
Property rates	10 350 745	26 484 761	459 774	456 394	442 094	458 271	435 734	28 737 028	278%
Service charges: electricity	31 109 320	2 786 094	2 288 383	2 236 835	2 447 498	2 015 400	2 022 221	13 796 431	44%
Service charges: water	7 413 439	391 341	348 706	437 932	441 173	477 307	497 973	2 594 432	35%
Service charges: waste water management	6 028 299	533 263	534 531	533 342	533 870	536 776	537 250	3 209 032	53%
Service charges: waste management	3 409 509	355 391	355 638	355 475	355 745	355 568	356 311	2 134 128	63%
Total	58 311 312	30 550 850	3 987 032	4 019 978	4 220 380	3 843 322	3 849 489	50 471 051	87%

On average, at least 50% of the budgeted amount should have been billed as of the 31st December 2015. As depicted by the table above, revenue sources are above the average. The billing for 'service charges: electricity' and 'service charges: waste water management' looks satisfactory as they are at 44% and 53% respectively.

It can be noted that the billing for property rates shows 278% year to date. This is because of billing on property rates on farms, as farm's property rates is billed only once in a financial year and the budget of R 10.3 million on property rates is the actual cash anticipated for the year and not the billing. This will be looked into and adjusted according during the adjustment budget.

PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2015											
Revenue Source	Approved Budget	July	Aug	Sep	Oct	Nov	Dec	Total Billing		Total Actual	
		Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	Actual Receipts	R	%	R	%
Property rates	10 350 745	587 241	914 249	2 665 264	1 262 412	2 991 404	825 309	28 737 028	278%	9 245 878	89%
Service charges: electricity	31 109 320	1 459 125	2 750 401	2 757 275	2 262 114	2 342 210	1 699 263	13 796 431	44%	13 270 388	43%
Service charges: water	7 413 439	288 902	409 436	402 321	400 612	463 519	414 804	2 594 432	35%	2 379 594	32%
Service charges: waste water management	6 028 299	126 315	274 466	199 242	158 322	159 960	133 598	3 209 032	53%	1 051 903	17%
Service charges: waste management	3 409 509	94 950	81 263	124 901	137 954	82 617	156 924	2 134 128	63%	678 609	20%
Total	58 311 312	2 556 533	4 429 815	6 149 003	4 221 414	6 039 710	3 229 898	50 471 051	87%	26 626 372	53%
Average for Exchange transactions											28%

The table shows low collection rates that have been realised by the municipality during the period under review. The municipality was able to collect about 28% of the billed revenue on exchange transactions [this is all services excluding property rates]. This is not a reasonable collection rate; stringent measures will need to be implemented to collect the revenue due to the municipality. The expected revenue on 'property rates' will be adjusted accordingly during the adjustment budget. The following is the graph showing the movements between the billing and actual collection. The



Poor payment rates are evident. With the current performance on the above services it is clear that the initial expected cash-flow will have to be adjusted in line with the current performance.

The above situation means that the credit control policy of the municipality should be strengthened and implemented.

4.2. Other income

The approved budget for the 'other income: operational' is R72.5 million. The year to date collections is as depicted in the table below.

OTHER INCOME AS AT 31 DECEMBER 2015									
Revenue Source	Budget	Jul '15	Aug '15	Sep '15	Oct '15	Nov '15	Dec '15	Total	%
Penalties imposed and collection charges on rates	750 000	-	-	-	-	-	-	-	0%
Rent of facilities and equipment	385 370	301 066	409 457	33 911	109 665	32 665	21 365	908 129	236%
Interest earned - external investments	510 000	7 157	51 304	6 457	9 889	7 000	12 860	94 667	19%
Interest earned - outstanding debtors	-	120 724	204 856	189 756	158 252	141 943	137 207	952 738	#DIV/0!
Dividends received	100 000	-	-	24 957	-	-	12 117	37 074	37%
Fines	328 000	19 450	21 450	7 100	8 400	17 480	3 150	77 030	23%
Licenses and permits	-	6 500	11 500	6 500	3 500	3 500	500	32 000	#DIV/0!
Agency services	-	7 291	7 049	6 973	7 166	7 064	7 253	42 796	#DIV/0!
Grants and subsidies received - operating	66 373 000	26 070 000	-	-	-	17 305 000	-	43 375 000	65%
Grants and subsidies received - capital	-	-	-	-	-	-	-	-	#DIV/0!
Other revenue	4 010 450	207 202	67 293	154 765	41 327	47 419	32 560	550 566	14%
Total	72 456 820	26 739 390	772 909	430 419	338 199	17 562 071	227 012	46 070 000	64%

The table above shows a quite non-satisfactory performance on most of the revenue sources. Grants and subsidies are currently at 65% and the total amount is expected to be realised during March 2015 when the last trench of Equitable Share is transferred, it should be noted that R 3.6 million was withheld from equitable shares in November, this was due to the fact that Municipality had an unspent portion on year end, and national treasury only approved a rollover of R 6.3 million. Interest on investment is very low at 19%. This is a result of the municipality redeeming investments [that were supposed to earn interest] and funding capital expenditure. During the previous financial year, the municipality earned R 734 452 [audited 2015 AFS] and based on the current performance, the initial budget of R510 000 will have to be adjusted down.

Fines are also low at 23% which could be associated with public complying with the relevant legislation / regulations / by-laws. There is also a need to make an estimate where there was no

expected revenue and but revenue was realised. These includes on sources like 'interest earned on outstanding debtors' and 'licenses and permits'.

A budget of R600 000 has been made for the 'penalties imposed and collection charges on rates' which is an amount earmarked from penalties. This is in line with a Council resolution where council resolved that interest and penalties should only be imposed on property rates [and not on trading services]. Interest to the value of R 952 738 has been earned, which was not budgeted and this will be adjusted accordingly.

5. Debtors Age Analysis

The debtors of the municipality arise from the households, government, business and other consumers. These debtors arise from property rates, water, electricity, sewerage, refuse removals and housing that are provided by the municipality. The table below shows the total outstanding debtors of the municipality as at 31 December 2015 which was standing at R55.3 million.

DEBTORS AGE ANALYSIS BY SERVICE																		
SERVICE	0 - 30 DAYS	%	31 - 60 DAYS	%	61 - 90 DAYS	%	91 - 120 DAYS	%	121 - 150 DAYS	%	151 - 180 DAYS	%	181 - 365 DAYS	%	>365	%	TOTAL	%
Property rates	570 790	14%	400 340	17%	357 140	18%	339 576	26%	655 766	32%	4 972 710	80%	693 452	16%	10 385 795	31%	18 375 569	33%
Electricity	2 256 977	54%	1 006 137	44%	822 642	41%	261 821	20%	276 506	13%	224 522	4%	466 151	11%	725 990	2%	6 040 746	11%
Water	598 566	14%	316 639	14%	216 611	11%	202 174	15%	182 557	9%	185 534	3%	850 303	20%	5 061 587	15%	7 613 971	14%
Sewerage	427 992	10%	334 637	15%	297 872	15%	286 867	22%	276 453	13%	276 790	4%	1 294 271	30%	9 409 816	28%	12 604 698	23%
Refuse	291 548	7%	227 755	10%	205 743	10%	197 969	15%	192 741	9%	189 337	3%	885 830	21%	6 149 478	19%	8 340 401	15%
Housing	19 454	0%	17 255	1%	101 735	5%	16 949	1%	464 685	23%	331 475	5%	106 592	2%	1 339 522	4%	2 397 667	4%
TOTAL	4 165 327	8%	2 302 763	4%	2 001 743	4%	1 305 356	2%	2 048 708	4%	6 180 368	11%	4 296 599	8%	33 072 188	60%	55 373 052	100%

The table above shows the debtors age analysis per services that are offered by the municipality to the consumers. The outstanding debtors of the Municipality as at 31st December 2015 were R55.3 million and R46.9 million relates to debtors that are over 90 days. These are debtors that are likely going to be impaired / written off as irrecoverable. The table below illustrates the debtor's age analysis by group / customer classification.

DEBTORS AGE ANALYSIS BY GROUP																		
CUSTOMER	0 - 30 DAYS	%	31 - 60 DAYS	%	61 - 90 DAYS	%	91 - 120 DAYS	%	121 - 150 DAYS	%	151 - 180 DAYS	%	181 - 365 DAYS	%	>365	%	TOTAL	%
Government	458 523	11%	351 625	15%	302 520	15%	310 152	24%	704 736	34%	2 233 158	36%	632 591	15%	2 897 507	9%	7 890 812	14%
Business	1 515 286	36%	708 273	31%	817 789	41%	248 778	19%	206 325	10%	3 160 723	51%	502 209	12%	7 685 027	23%	14 844 410	27%
Households	2 191 518	53%	1 242 865	54%	881 434	44%	746 426	57%	1 137 647	56%	786 487	13%	3 161 799	74%	22 489 654	68%	32 637 830	59%
Other	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
TOTAL	4 165 327	8%	2 302 763	4%	2 001 743	4%	1 305 356	2%	2 048 708	4%	6 180 368	11%	4 296 599	8%	33 072 188	60%	55 373 052	100%

About 68% of the total debtors are outstanding from 'households' and 23% is from 'business' consumers. Failure by consumers to register as indigents is contributing to this situation including empty business site in terms of rates and taxes. The overall debtor's situation poses a serious threat and risk in terms of the municipality's ability to render services in a sustainable manner as well as the financial stability of the municipality.

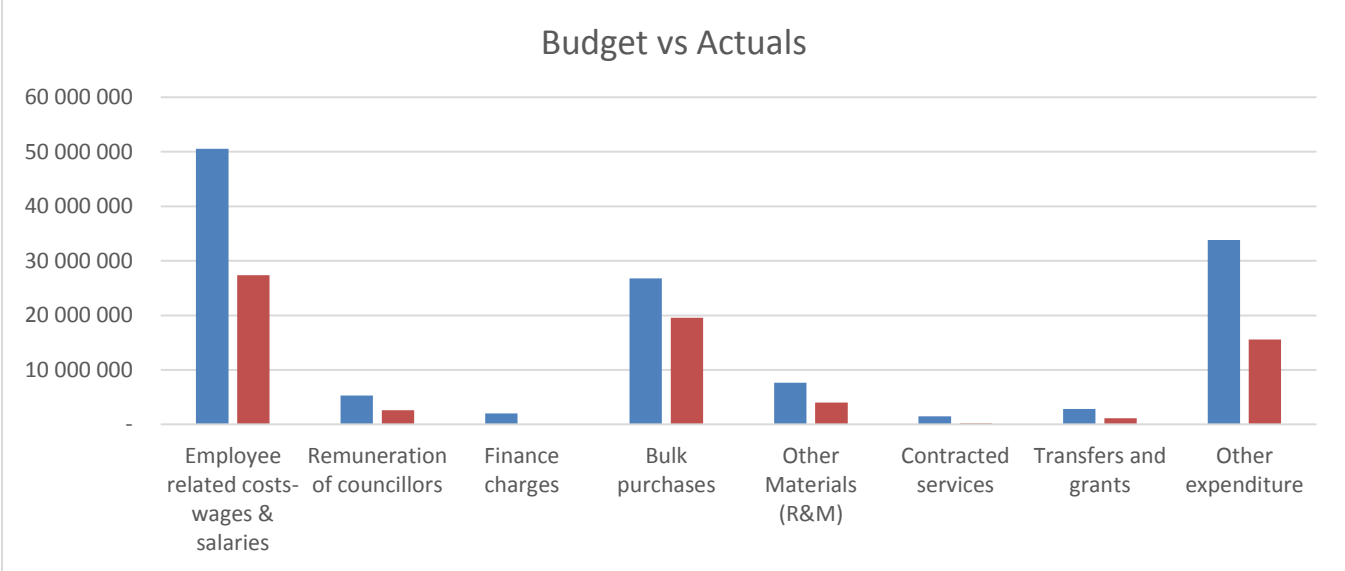
6. Operating Expenditure

In terms of section 15 of the MFMA, a municipality may, except where otherwise provided in this Act [MFMA], incur expenditure only in terms of the approved budget and within the limits of the amounts appropriated for the different votes in the approved Budget. The municipality approved an operating expenditure budget of R 130.3 million.

OPERATING EXPENDITURE AS AT 31 DECEMBER 2015									
Expenditure by type	Budget	Jul 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015	Total	
								R	%
Employee related costs- wages & salaries	50 557 219	4 157 955	4 323 483	5 050 509	4 444 858	4 402 141	4 986 189	27 365 135	54%
Remuneration of councillors	5 331 300	423 537	469 063	425 659	421 493	421 939	428 472	2 590 163	49%
Finance charges	2 008 000	-	2 294	-	126	-	-	2 420	0%
Bulk purchases	26 750 000	5 548 161	3 876 746	3 416 950	2 217 573	2 354 603	2 164 262	19 578 295	73%
Other Materials (R&M)	7 634 600	-	597 533	934 117	706 278	825 559	979 131	4 042 618	53%
Contracted services	1 500 000	36 065	253	-	23 700	-	119 750	179 768	12%
Transfers and grants	2 820 000	61 282	64 020	97 362	269 962	443 058	188 808	1 124 492	40%
Other expenditure	33 790 227	3 872 676	2 504 954	2 405 440	1 976 925	1 848 920	2 989 558	15 598 473	46%
Total	130 391 346	14 099 676	11 838 346	12 330 037	10 060 915	10 296 220	11 856 170	70 481 364	54%

The year-to-date expenditure amounts to R70.4 million which is 54% of the budget. The year to date spending on employee costs including remuneration of councillors is still within the budget. However, there is a need to adjust the original budget to avoid an overspending taking into account other critical vacant posts to be filled during the remainder of the current financial year.

Budget on bulk purchases, finance charges and other expenditure needs to be reviewed and adjusted during the adjustment budget. Below is a presentation of a graph that illustrates the scenario on table above.



This graph shows that the expenditure on bulk purchases and other expenditure must be review and adjusted during the adjustment budget as they clearly appear to be above the anticipated average of 50% spending. Expenditure on employee related costs shows to the year to date spending that is within budget.

The current spending is above the average and this is mainly as result of increased spending on bulk purchases. There was an increased usage pertaining to electricity where the municipality exceeded its abstraction [this attracted penalties at some stage].

7. Capital Expenditure

Council has approved the capital expenditure budget of R20.5 million. The year to date spending is at R 4.2 million which is approximately 37% of the budget. The expenditure was funded from the grants and subsidies, i.e. MIG, INEP and EEDMG which amount to R7.5 million and internal funds amounting to R87 771. Currently, the municipality is pursuing the following projects:

- Construction of Sewerage Network - Hoopstad;
- Construction of sporting facilities – Bultfontein;
- Construction of sporting facilities – Hoopstad.
- Upgrading of sporting facilities

The following table illustrates the monthly breakdown of the year to date capital expenditure of the municipality per vote.

Details	Budget	Jul' 15	Aug '15	Sep '15	Oct '15	Nov '15	Dec '15	Total	Percentage
Executive and council	-	-	1 234	1 185	1 931	-	-	4 350	#DIV/0!
Budget and treasury office	-	-	1 762	-	30 565	7 523	-	39 850	#DIV/0!
Corporate services	-	-	4 145	-	8 271	11 243	12 732	36 391	#DIV/0!
Community and social services	-	-	1 584	-	5 596	-	-	7 180	#DIV/0!
Sport and recreation	2 610 000	77 750	-	-	-	-	-	77 750	3%
Road transport	7 800 000	-	-	-	-	-	-	-	0%
Electricity	4 500 000	-	630 212	789 474	-	-	-	1 419 686	32%
Water	-	-	-	-	-	-	-	-	#DIV/0!
Waste water management	5 661 000	-	-	5 506 540	422 687	-	-	5 929 227	105%
	20 571 000	77 750	638 937	6 297 199	469 050	18 766	12 732	7 514 435	#DIV/0!

The analysis shows that approximately R 87 771 was spend on capital items [to which no capital budget was appropriated]. This is the spending on other assets such as office based furniture, equipment, etc which were provided in the operational budget [but the items were capitalised].

Therefore, for the period under review, R 7.4 million was funding from grants and subsidies while R 87 771 is funding from internally generated funds. It is evident that the internal funding towards capital has exceeded the budgeted amount. This must be adjusted accordingly, while also taking prescripts of the MFMA into account.

8. Creditors

The municipality pays creditors twice per week on Tuesdays and Thursdays with the view of complying with the legislative requirement of paying creditors within 30 days. However, this is difficult to achieve as the municipality does not have / utilize an electronic creditors system to account for creditors accurately.

9. Cash Flow and investments

The cash flow of the municipality is still stable despite the low payment rate from consumers for services.

9.1. Cash receipts

The total cash that accrues from each revenue source is less than R1 million per month with the exception of 'electricity' and 'property rates'. This is as a result that most of the electricity services are on post-paid and farmers pay their property rates after they have been billed [the municipality disconnect the supply of electricity for non-payment on electricity and penalty of R238.00 is charged for re-connection].

9.2. Cash payments

The payment side of the cash flow shows that most of the expenditure is on 'employee cost and bulk purchases: electricity' with expenditure being above R1 million on an average basis per month. Capital assets have been spent at R7.5 million.

10. Performance on conditional grants

The municipality has been allocated conditional grants and subsidies to the value of R24.3 million from national government for the 2015/16 financial year. All expected transfers have been received

as per the approved transfer schedule, R 3.4 million was withheld due non-spending in 2014/2015 financial year. To date, R 20.4 million has been transferred to the municipality.

PERFORMANCE ON CONDITIONAL GRANTS AS AT 31 DECEMBER 2015												
GRANT NAME	GAZETTED: DoRA	YTD TRANSFER	%	ACTUAL SPENDING						YEAR TO DATE		UNSPENT TRANSFER
				Jul	Aug	Sep	Oct	Nov	Dec	Spending	%	
Finance Management Grant	1 800 000	1 800 000	100%	49 410	103 892	59 798	52 889	202 889	323 205	792 082	44%	1 007 918
Municipal System Improvement Grant	930 000	930 000	100%	-	-	-	-	-	16 500	16 500	2%	913 500
Municipal Infrastructure Grant	16 071 000	13 488 000	84%	570 369	509 516	3 754 314	1 216 720	-	-	6 050 919	38%	7 437 081
Expanded Public Works Programme Grant	1 073 000	751 000	70%	-	-	193 725	179 565	174 109	107 535	654 934	61%	96 066
Energy Efficiency and Demand Grant	3 000 000	2 000 000	67%	-	630 213	-	-	-	-	630 213	21%	1 369 787
Integrated National Electrician Programme	1 500 000	1 500 000		-	-	789 474	-	-	-	789 474	53%	710 526
TOTAL GRANTS	24 374 000	20 469 000	84%	619 779	613 408	4 007 837	1 449 174	376 997	447 240	7 514 434	31%	9 454 566

The current spending rates are not satisfactorily on Municipal System Improvement Grant which is standing at 2%. This is because the major part of the grant is earmarked for the SCOA implementation, Municipality is yet to sign MOU with the service provider, and as such, no spending may be made at the moment.

The Expanded Public Works Programme Grant show spending above the year to date transfers. This is mainly due to projects running ahead of schedule as a result the municipality had to co-fund such expenditure until the balance on such grants is transferred.

11. Schedule C report / tables

In terms of Municipal Budget and Reporting Regulations as per government gazette No. 32141 of 2009, the municipality is required to report on the following Tables:

- i. Table C1 MFMA s 71 Monthly budget statement summary;
- ii. Table C2 Monthly budget statement – Financial performance [revenue and expenditure by municipal vote];
- iii. Table C3 Monthly budget statement – Financial Performance [Revenue and expenditure by municipal vote];

- iv. Table C4 Monthly budget statement – Financial Performance [Revenue and expenditure];
- v. Table C5 Monthly budget statement – Capital Expenditure [Municipal Vote, standard classification and funding];
- vi. Table C6 Monthly budget Statement – Financial Position

The above mentioned tables are explained below.

11.1. Explanatory Notes to Table C1

Table C1 gives a summary of the overall performance of Tswelopele Local Municipality for the Month of December 2015 and the following key aspects are included: Capital Expenditure and funding sources: This gives a brief overview of the capital expenditure and its funding sources

11.2. Explanatory Notes to Table C2

Table C2 is a view of the financial performance per standard classification. Total Revenue on this table includes capital revenues [Transfers recognised – capital] and so does not balance to the operating revenue shown on Table A4 as Table A4 exclude capital transfers.

11.3. Explanatory Note to Table C3

Table C3 is an overview of the financial performance in relation to the revenue and expenditure per municipal vote. Profits made on trading services are used to subsidise non-trading services

11.4. Explanatory note on table C4

Table C4 is the financial performance [that is revenue and expenditure].

11.5. Explanatory note on Table C5

Table C5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote [multi-year and single-year appropriations]; capital expenditure by standard classification;

and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

11.6. Explanatory Notes to Table C6

Table C6 is consistent with international standards of good financial management practice, and improves understanding by councillors and management of the impact of the budget on the statement of financial position [balance sheet].

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

11.7. Explanatory Note to Table C7

The budgeted cash flow statement is the first measurement in determining if municipality has enough cash and cash equivalent to fund its operations.

FS183 Tswelopele - Table C1 Monthly Budget Statement Summary - M06 December

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	10 608	11 101	–	436	28 737	5 550	23 187	418%	11 101
Service charges	41 671	47 961	–	3 414	21 734	23 980	(2 246)	-9%	47 961
Investment revenue	760	510	–	13	95	25	70	277%	510
Transfers recognised - operational	66 028	66 373	–	–	29 551	29 551	–	–	66 373
Other own revenue	3 315	4 824	–	1 006	3 392	2 412	980	41%	4 824
Total Revenue (excluding capital transfers and contributions)	122 382	130 768	–	4 868	83 509	61 519	21 990	36%	130 768
Employee costs	49 656	50 557	–	4 986	27 365	25 279	2 087	8%	50 557
Remuneration of Councillors	4 794	5 331	–	428	2 590	2 666	(75)	-3%	5 331
Depreciation & asset impairment	–	19 669	–	–	–	9 835	(9 835)	-100%	19 669
Finance charges	2 082	2 008	–	–	3	1 004	(1 001)	-100%	2 008
Materials and bulk purchases	28 044	34 385	–	3 143	23 621	17 192	6 429	37%	34 385
Transfers and grants	–	2 820	–	189	1 124	1 410	(286)	-20%	2 820
Other expenditure	37 381	37 791	–	3 109	15 778	18 895	(3 117)	-16%	37 791
Total Expenditure	121 957	152 561	–	11 856	70 482	76 280	(5 799)	-8%	152 561
Surplus/(Deficit)	425	(21 793)	–	(6 988)	13 027	(14 762)	27 789	-188%	(21 793)
Transfers recognised - capital	–	–	–	–	17 988	16 340	1 648	10%	–
Contributions & Contributed assets	23 703	20 571	–	–	–	–	–	–	20 571
Surplus/(Deficit) after capital transfers & contributions	24 128	(1 222)	–	(6 988)	31 015	1 578	29 437	1865%	(1 222)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	24 128	(1 222)	–	(6 988)	31 015	1 578	29 437	1865%	(1 222)
Capital expenditure & funds sources									
Capital expenditure	24 668	20 571	–	13	2 933	10 286	(7 353)	-71%	20 571
Capital transfers recognised	23 703	20 571	–	–	2 767	8 411	(5 643)	-67%	20 571
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	965	–	–	13	159	–	159	#DIV/0!	–
Total sources of capital funds	24 668	20 571	–	13	2 927	8 411	(5 484)	-65%	20 571
Financial position									
Total current assets	16 243	16 550	–	–	53 421	–	–	–	16 550
Total non current assets	396 470	419 078	–	–	444 481	–	–	–	419 078
Total current liabilities	11 050	11 550	–	–	14 102	–	–	–	11 550
Total non current liabilities	16 799	17 382	–	–	25 598	–	–	–	17 382
Community wealth/Equity	384 865	406 696	–	–	458 202	–	–	–	406 696
Cash flows									
Net cash from (used) operating	21 584	24 775	–	(7 686)	30 027	14 807	(15 221)	-103%	24 775
Net cash from (used) investing	(24 668)	(20 571)	–	(40)	(2 568)	(10 286)	(7 718)	75%	(20 571)
Net cash from (used) financing	(503)	(503)	–	–	–	(252)	(252)	100%	(503)
Cash/cash equivalents at the month/year end	5 122	8 823	–	–	40 308	9 392	(30 916)	-329%	16 549
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 165	2 303	2 002	1 305	2 049	6 180	4 297	33 072	55 373
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

FS183 Tswelopele - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		23 834	26 369	-	1 422	28 377	37 057	(8 681)	-23%	26 369
Executive and council		5 569	6 971	-	792	795	2 904	(2 110)	-73%	6 971
Budget and treasury office		7 326	6 942	-	609	26 517	28 962	(2 445)	-8%	6 942
Corporate services		10 939	12 457	-	20	1 065	5 190	(4 126)	-79%	12 457
<i>Community and public safety</i>		7 998	7 024	-	23	225	2 927	(2 702)	-92%	7 024
Community and social services		2 459	2 490	-	23	224	1 037	(814)	-78%	2 490
Sport and recreation		3 504	2 630	-	-	1	1 096	(1 095)	-100%	2 630
Public safety		2 035	1 905	-	-	-	794	(794)	-100%	1 905
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		100	7 914	-	1	13	3 298	(3 285)	-100%	7 914
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		100	7 914	-	1	13	3 298	(3 285)	-100%	7 914
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		114 153	110 031	-	3 423	21 679	45 846	(24 167)	-53%	110 031
Electricity		44 471	53 128	-	2 031	14 059	22 137	(8 078)	-36%	53 128
Water		20 214	21 011	-	499	2 277	8 755	(6 478)	-74%	21 011
Waste water management		38 115	24 225	-	537	3 209	10 094	(6 885)	-68%	24 225
Waste management		11 352	11 667	-	356	2 134	4 861	(2 727)	-56%	11 667
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	146 085	151 339	-	4 868	50 293	89 128	(38 835)	-44%	151 339
Expenditure - Standard										
<i>Governance and administration</i>		46 505	54 243	-	3 351	21 471	22 601	(1 130)	-5%	54 243
Executive and council		18 729	24 044	-	1 277	7 085	10 018	(2 934)	-29%	24 044
Budget and treasury office		18 363	19 979	-	1 379	9 187	8 325	862	10%	19 979
Corporate services		9 413	10 220	-	695	5 200	4 258	941	22%	10 220
<i>Community and public safety</i>		14 709	14 679	-	1 213	7 299	6 116	1 182	19%	14 679
Community and social services		12 490	12 315	-	1 031	6 278	5 131	1 146	22%	12 315
Sport and recreation		116	0	-	27	91	0	91	#####	0
Public safety		2 104	2 364	-	154	930	985	(55)	-6%	2 364
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 627	16 600	-	1 073	5 745	6 917	(1 171)	-17%	16 600
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		12 627	16 600	-	1 073	5 745	6 917	(1 171)	-17%	16 600
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		50 789	67 038	-	4 659	34 252	27 932	6 319	23%	67 038
Electricity		24 011	29 687	-	1 926	19 103	12 370	6 734	54%	29 687
Water		9 838	16 174	-	946	5 515	6 739	(1 224)	-18%	16 174
Waste water management		9 691	13 878	-	1 128	5 764	5 782	(19)	0%	13 878
Waste management		7 249	7 299	-	659	3 869	3 041	828	27%	7 299
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	124 631	152 561	-	10 296	68 767	63 567	5 200	8%	152 561
Surplus/ (Deficit) for the year		21 454	(1 222)	-	(5 428)	(18 474)	25 561	(44 035)	-172%	(1 222)

FS183 Tswelopele - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		5 569	6 971	-	792	795	3 485	(2 691)	-77.2%	6 971
Vote 2 - Budget and Treasury Office		7 326	6 942	-	609	73 208	29 541	43 667	147.8%	6 942
Vote 3 - Community and Social Services		2 459	2 490	-	23	224	1 245	(1 021)	-82.0%	2 490
Vote 4 - Public Safety		2 035	1 905	-	-	-	952	(952)	-100.0%	1 905
Vote 5 - Sports and Recreation		3 504	2 630	-	-	1	1 315	(1 314)	-99.9%	2 630
Vote 6 - Waste Management		11 353	11 667	-	356	2 134	5 834	(3 699)	-63.4%	11 667
Vote 7 - Waste Water Management		38 115	24 225	-	537	3 209	12 112	(8 903)	-73.5%	24 225
Vote 8 - Road Transport		100	7 914	-	1	13	3 957	(3 944)	-99.7%	7 914
Vote 9 - Water		20 214	21 011	-	499	2 277	10 506	(8 229)	-78.3%	21 011
Vote 10 - Electricity		44 471	53 128	-	2 031	14 059	26 564	(12 505)	-47.1%	53 128
Vote 11 - Corporate Services		10 939	12 457	-	20	1 065	6 229	(5 164)	-82.9%	12 457
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	146 085	151 339	-	4 868	96 984	101 740	(4 755)	-4.7%	151 339
Expenditure by Vote	1									
Vote 1 - Executive and Council		18 729	24 044	-	1 277	7 085	12 022	(4 937)	-41.1%	24 044
Vote 2 - Budget and Treasury Office		18 363	19 979	-	1 379	9 187	9 990	(803)	-8.0%	19 979
Vote 3 - Community and Social Services		12 490	12 315	-	1 031	6 278	6 158	120	2.0%	12 315
Vote 4 - Public Safety		2 104	2 364	-	154	930	1 182	(252)	-21.3%	2 364
Vote 5 - Sports and Recreation		116	-	-	27	91	-	91	#DIV/0!	-
Vote 6 - Waste Management		7 249	7 299	-	659	3 869	3 649	220	6.0%	7 299
Vote 7 - Waste Water Management		9 691	13 878	-	1 128	5 764	6 939	(1 175)	-16.9%	13 878
Vote 8 - Road Transport		12 627	16 600	-	1 073	5 745	8 300	(2 555)	-30.8%	16 600
Vote 9 - Water		9 838	16 174	-	946	5 515	8 087	(2 572)	-31.8%	16 174
Vote 10 - Electricity		24 011	29 687	-	1 926	19 103	14 844	4 260	28.7%	29 687
Vote 11 - Corporate Services		9 413	10 220	-	695	5 200	5 110	90	1.8%	10 220
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	124 631	152 561	-	10 296	68 767	76 280	(7 513)	-9.8%	152 561
Surplus/ (Deficit) for the year	2	21 455	(1 222)	-	(5 428)	28 217	25 459	2 758	10.8%	(1 222)

FS183 Tswelopele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		9 858	10 351		436	28 737	5 175	23 562	455%	10 351
Property rates - penalties & collection charges		750	750		-	-	375	(375)	-100%	750
Service charges - electricity revenue		26 477	31 109		2 022	13 796	15 555	(1 758)	-11%	31 109
Service charges - water revenue		6 619	7 413		498	2 594	3 707	(1 112)	-30%	7 413
Service charges - sanitation revenue		5 480	6 028		537	3 209	3 014	195	6%	6 028
Service charges - refuse revenue		3 095	3 410		356	2 134	1 705	429	25%	3 410
Service charges - other		-	-		-	-	-	-		-
Rental of facilities and equipment		688	385		21	908	193	715	371%	385
Interest earned - external investments		760	510		13	95	25	70	277%	510
Interest earned - outstanding debtors		-	-		137	953	-	953	#DIV/0!	-
Dividends received		100	100		12	37	50	(13)	-26%	100
Fines		375	328		3	77	164	(87)	-53%	328
Licences and permits		0	-		1	32	-	32	#DIV/0!	-
Agency services		-	-		7	43	-	43	#DIV/0!	-
Transfers recognised - operational		66 028	66 373		-	29 551	29 551	-		66 373
Other revenue		2 152	4 010		33	551	2 005	(1 455)	-73%	4 010
Gains on disposal of PPE		-	-		792	792	-	792	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		122 382	130 768	-	4 868	83 509	61 519	21 990	36%	130 768
Expenditure By Type										
Employee related costs		49 656	50 557		4 986	27 365	25 279	2 087	8%	50 557
Remuneration of councillors		4 794	5 331		428	2 590	2 666	(75)	-3%	5 331
Debt impairment		2 501	2 501		-	1 171	1 250	(80)	-6%	2 501
Depreciation & asset impairment		-	19 669		-	-	9 835	(9 835)	-100%	19 669
Finance charges		2 082	2 008		-	3	1 004	(1 001)	-100%	2 008
Bulk purchases		22 174	26 750		2 164	19 578	13 375	6 203	46%	26 750
Other materials		5 870	7 635		979	4 043	3 817	225	6%	7 635
Contracted services		-	1 500		120	180	750	(570)	-76%	1 500
Transfers and grants		-	2 820		189	1 124	1 410	(286)	-20%	2 820
Other expenditure		34 881	33 790		2 990	14 428	16 895	(2 467)	-15%	33 790
Loss on disposal of PPE		-	-		-	-	-	-		-
Total Expenditure		121 957	152 561	-	11 856	70 482	76 280	(5 799)	-8%	152 561
Surplus/(Deficit)		425	(21 793)	-	(6 988)	13 027	(14 762)	27 789	(0)	(21 793)
Transfers recognised - capital					-	17 988	16 340	1 648	0	
Contributions recognised - capital		23 703	20 571		-	-	-	-		20 571
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		24 128	(1 222)	-	(6 988)	31 015	1 578			(1 222)
Taxation										
Surplus/(Deficit) after taxation		24 128	(1 222)	-	(6 988)	31 015	1 578			(1 222)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		24 128	(1 222)	-	(6 988)	31 015	1 578			(1 222)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		24 128	(1 222)	-	(6 988)	31 015	1 578			(1 222)

FS183 Tswelopele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sports and Recreation		3 504	-	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		20 199	5 661	-	-	2 767	2 831	(63)	-2%	5 661
Vote 8 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	23 703	5 661	-	-	2 767	2 831	(63)	-2%	5 661
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		965	-	-	-	4	-	4	#DIV/0!	-
Vote 2 - Budget and Treasury Office		-	-	-	-	40	-	40	#DIV/0!	-
Vote 3 - Community and Social Services		-	-	-	-	7	-	7	#DIV/0!	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 5 - Sports and Recreation		-	2 610	-	-	78	1 305	(1 227)	-94%	2 610
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	7 800	-	-	-	3 900	(3 900)	-100%	7 800
Vote 9 - Water		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	4 500	-	-	-	2 250	(2 250)	-100%	4 500
Vote 11 - Corporate Services		-	-	-	13	36	-	36	#DIV/0!	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	965	14 910	-	13	166	7 455	(7 289)	-98%	14 910
Total Capital Expenditure		24 668	20 571	-	13	2 933	10 286	(7 353)	-71%	20 571

FS183 Tswelopele - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 000	6 500		4 715	6 500
Call investment deposits		1 500	1 500		23 895	1 500
Consumer debtors		7 050	7 000		22 301	7 000
Other debtors		2 694	1 500		–	1 500
Current portion of long-term receivables					–	–
Inventory			50		2 510	50
Total current assets		16 243	16 550	–	53 421	16 550
Non current assets						
Long-term receivables		–	–		33 072	–
Investments		–	212		972	212
Investment property		13 066	13 066		23 521	13 066
Investments in Associate		–	–		–	–
Property, plant and equipment		383 404	403 975		383 690	403 975
Agricultural					–	–
Biological assets		–	990		2 254	990
Intangible assets		–	12		–	12
Other non-current assets			823		972	823
Total non current assets		396 470	419 078	–	444 481	419 078
TOTAL ASSETS		412 714	435 628	–	497 902	435 628
LIABILITIES						
Current liabilities						
Bank overdraft					–	–
Borrowing		550	550		687	550
Consumer deposits			–		674	–
Trade and other payables		10 500	11 000		12 742	11 000
Provisions						
Total current liabilities		11 050	11 550	–	14 102	11 550
Non current liabilities						
Borrowing		13 182	13 182		11 237	13 182
Provisions		3 617	4 200		14 361	4 200
Total non current liabilities		16 799	17 382	–	25 598	17 382
TOTAL LIABILITIES		27 849	28 932	–	39 701	28 932
NET ASSETS	2	384 865	406 696	–	458 202	406 696
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		384 865	406 696		458 202	406 696
Reserves		–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	384 865	406 696	–	458 202	406 696

FS183 Tswelopele - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		10 608	11 101		825	4 078	5 550	(1 473)	-27%	11 101
Service charges		41 671	47 961		2 405	7 858	23 980	(16 123)	-67%	47 961
Other revenue		3 975	4 724		883	6 456	2 362	4 094	173%	4 724
Government - operating		66 028	66 373		-	29 551	29 551	-		66 373
Government - capital		24 803	20 571		-	17 988	16 340	1 648	10%	20 571
Interest		760	510		-	-	255	(255)	-100%	510
Dividends		100	100		-	-	50	(50)	-100%	100
Payments										
Suppliers and employees		(124 279)	(119 863)		(11 662)	(35 444)	(59 932)	(24 488)	41%	(119 863)
Finance charges		(2 082)	(2 501)		-	(16)	(1 250)	(1 234)	99%	(2 501)
Transfers and Grants		-	(4 200)		(137)	(443)	(2 100)	(1 657)	79%	(4 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 584	24 775	-	(7 686)	30 027	14 807	(15 221)	-103%	24 775
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(24 668)	(20 571)		(40)	(2 568)	(10 286)	(7 718)	75%	(20 571)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24 668)	(20 571)	-	(40)	(2 568)	(10 286)	(7 718)	75%	(20 571)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(503)	(503)				(252)	(252)	100%	(503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(503)	(503)	-	-	-	(252)	(252)	100%	(503)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 587)	3 701	-	(7 727)	27 460	4 270			3 701
Cash/cash equivalents at beginning:		8 709	5 122			12 848	5 122			12 848
Cash/cash equivalents at monthly/year end:		5 122	8 823			40 308	9 392			16 549

12. Expenditure classification

This section of the report classifies the expenditure for the period under review in terms of unauthorized; irregular and fruitless and wasteful expenditure. The details of this expenditure items are summarized below.

12.1. Unauthorized expenditure

Unauthorized expenditure is defined in section 1 of the MFMA as amongst others expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose. Therefore, it

means spending money [appropriated for something else] on items that were not budgeted can be regarded as unauthorized. For the period under review, there is spending on items that were not budgeted under the current financial year [while they were budgeted in the previous year but tender processes could not be finalized in the previous year]. Therefore, this will be corrected through the adjustment budget, by allocating funds to those overspend votes.

12.2. Irregular expenditure

Irregular expenditure is defined in section 1 of the MFMA as follows:

“irregular expenditure”, in relation to a municipality or municipal entity, means—

[a] expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;

[b] expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

[c] expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 [Act No. 20 of 1998]; or

[d] expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality’s by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of “unauthorised expenditure”. Therefore, a listing of this expenditure will be compiled and submitted to Finance Committee / MPAC for investigation and further recommendation to Council.

12.3. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is defined in section 1 of the MFMA as follows: “fruitless and wasteful expenditure” means expenditure that was made in vain and would have been avoided had reasonable care been exercised. There is fruitless and wasteful expenditure incurred for the

period under review. This expenditure is currently being investigated and a detailed report will be sent to the Finance Committee / MPAC for further discussion and recommendation to Council.

13. Implementation of the SCM

The Municipality has an approved Supply Chain Management Policy which was last reviewed in June 2015. The municipality procurement process is undertaken through this policy and other legislation governing procurement in local government. The procurement is undertaken using the Petty cash purchases; Price quotations / Formal written price quotations as well as the Competitive bidding process.

13.1. Reporting on SCM matters

The Municipal Finance Management Act places certain reporting obligations on municipalities to report on the implementation of the supply chain management. Formal written price quotations are advertised for 7 days in the municipal website. Contracts above R100 000.00 are reported accordingly to National Treasury and the reports are submitted to the Mayor on the implementation of the supply chain management. Other internal control documents [like tender registers, contract registers, etc] are maintained with the Supply Chain Management.

13.2. Deviations from SCM policy

There were no major deviations identified for the reporting period, especially on competitive bidding process. Most of the deviations encountered are pertaining to petty cash purchases where there were transactions above R100. However, all transactions above R100 were brought to the attention of the Chief Financial Officer and there were no transaction in this regard above a value of R500. Deviations on formal quotations have been mainly on strip-and-quote, which in most of the cases is one quotation instead of three quotations. All other deviations would be treated in line with the requirements of the MFMA.

13.3. Bid committee structures

The bid committees system have been established: the bid specification committee; the bid evaluation committee and the adjudication committee. All members of the committees were appointed by the Municipal Manager. The composition of each of the committees is as per the SCM Regulations.

13.4. Listing of accredited suppliers

The SCM policy requires that the Accounting Officer, through the SCM Unit, keep a list of accredited prospective providers to be used to procure goods and services. The accounting officer shall through local commonly circulated newspapers, website and by any other means possible, invite prospective providers to apply for evaluation and listing as an accredited prospective service provider with the municipality. The list shall be updated at least quarterly if they are any applications received. The municipality complies with this requirement and the list is updated on a monthly basis.

13.5. Training of SCM practitioners / officials

The Minimum Competency Regulations requires officials within the SCM Unit to possess certain prescribed competencies. All SCM unit personnel have undertaken the minimum competency level training, and they are awaiting their results.

14. Conclusion

The assessment has revealed the revenue base of the municipality is decreasing. This is evidenced by the decrease in grants and subsidies from national revenue fund [national government] as well as the low payment rate by consumers for the services. As such Management has taken prudent steps to turn around the situation during the remainder of the financial year.

On the revenue side, a revenue enhancement strategy has been developed and its focus area is on collecting both the current revenue and the over-due revenue [debtors]. Furthermore, it the intention of the Management is to engage Provincial Treasury and Provincial Department of Public Works to assist the municipality in collecting revenue that is due from government departments [for both services and rates].

Expenditure containment measures have been discussed with strategic officials, the primary purpose of this is to minimize spending on non-essential items. Some of these measures include reduction of overtime; paying overtime only to officials who are below the prescribed threshold; limiting overtime hours to the prescribed 60 hours per month; attendance of only important strategic meetings; adherence to travel and subsistence policy.

Having said the above, it is clear that the annual budget need to be adjusted as well as the service delivery & budget implementation plan in line with the actual performance. Therefore, the following recommendations are linked to the responsibilities of the Mayor under S54 of the MFMA.

1. Note the contents of the budget assessment report,
2. Table the budget assessment report to council by at least the 31 January 2015,
3. Prepare adjustments budget for tabling in Council between 25 January 2015 and 28 February 2015, in compliance with the requirements of S28 of the MFMA and
4. Revise the projections for revenue and expenditure in the SDBIP to reflect the adjustments to the annual budget.

15. Non-Financial Mid-Year Performance Report

15.1 Introduction

According to the Local Government Municipal Finance Management Act, Act 56 of 2003, Section 52 [c] thereof, the Mayor must take all reasonable steps to ensure that the municipality performs its Constitutional and statutory functions within the limits of the municipality's approved budget.

Performance management is prescribed by chapter 6 of the Municipal Systems Act of 2000 and the Municipal Planning and Performance Regulation of August 2001. Section 7 of the aforementioned regulation states that "A municipality's performance management systems entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players" This framework should reflect the linkage between the IDP, Budget and SDBIP.

Tswelopele Local Municipality has compiled its half yearly [01 July to 31 December 2015] performance report in line with the above mentioned legislation. The purpose of the report is to outline the achievements of the municipality in the period under review. The report further seeks to outline challenges and remedial actions that have been implored as corrective measures thereto.

The purpose of this performance report is as follows:

- To analyze the performance of the municipality for the first half of the financial year
- To track progress against the targets set in the SDBIP.
- Inform decision making and future goal setting
- To identify problems regarding performance of municipal programmes with a view to obtain solutions.

- To determine whether the objectives of various programmes have been met and whether it is appropriate to review and amend them given the changing circumstances.

In the period under review, the Municipality [TLM] comprised of five departments, namely; Municipal Manager's Office, Finance, Corporate Services, Community Services and Technical Services. This report covers the performance information from 1 July to 31 December 2015 and focuses on the implementation of the Service Delivery Budget and Implementation Plan [SDBIP], in relation to the Integrated Development and Plan [IDP]. In addition, the report provides an overview of improvements made to the performance management system and shortcomings that still need to be addressed; progress made in the implementation and an overview of financial performance.

15.2 Institutional Performance Management Process Overview

At the commencement of the financial year, every attempt was made to ensure that the municipality complies with legislation concerning the development, operation and maintenance of a performance management system that is commensurate to the institutional service delivery objectives captured in the IDP. Tswelopele Local Municipality has continued to maintain the effective operation of the following mechanisms:

- The 2015/2016 IDP included objectives, strategies and key performance indicators [KPIs] as required by the Municipal Systems Act, 32 of 2000;
- The budget for implementation of the IDP was approved within the prescribed timelines as required by the Municipal Finance Management Act, 56 of 2003;
- After approval of the budget, the SDBIP was developed to integrate the IDP and the budget and to ensure effective implementation of the institutional strategies;
- Performance agreements with performance plans were developed, signed and approved by the Mayor and the Municipal Manager as required by the Municipal Performance Regulations, 2006;
- Quarterly performance reports with supporting evidence were prepared by managers directly reporting to the Municipal Manager [MM]. Quarterly performance reports were

objectively and independently audited by the Internal Audit unit to verify and to confirm performance information as reflected in the reports; the unit also confirmed the credibility of evidence that was submitted quarterly;

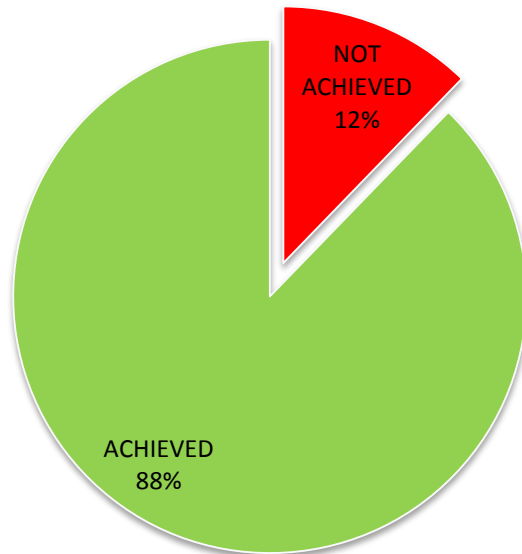
- Quarterly assessments for performance of managers directly reporting to the MM must be embarked upon through a duly constituted performance evaluation panel as required by the performance regulations.

15.3 Synopsis of Performance Results

PERFORMANCE RESULTS PER KEY PERFORMANCE INDICATOR

DEPARTMENT	TOTAL NUMBER OF KEY PERFORMANCE INDICATORS PER KPA FOR THE FINANCIAL YEAR 2015/16					
	KPA 1 Municipal Transformation and Organizational Development	KPA 2 Municipal Infrastructure and Basic Service Delivery	KPA 3 Local Economic Development	KPA 4 Municipal Financial Viability and Management	KPA 5 Good Governance and Public Participation	TOTAL KPI'S
Municipal Manager	05	05	06	06	04	26
Finance	03	02	00	15	03	23
Corporate Services	05	02	02	01	08	18
Technical Services	02	09	02	04	04	19
Community Services	02	15	17	01	01	36

OVERALL MUNICIPAL PERFORMANCE RESULTS FOR MID-YEAR.



MUNICIPAL MANAGERS OFFICE

The Municipal Manager's Office had [26] half yearly targets set as per the key performance indicators, Attained [21] and not achieved [05].

FINANCE

The Finance Department had [23] half yearly targets set as per the key performance indicators, Attained [21] and not achieved [2].

CORPORATE SERVICES

The Corporate Services had [18] half yearly targets set as per the key performance indicators, Attained [15] and not achieved [03].

TECHNICAL SERVICES

The Technical Services had [19] half yearly targets set as per the key performance indicators, Attained [15] and not achieved [04].

COMMUNITY SERVICES

The Community Services had **[36]** half yearly targets set as per the key performance indicators, Attained **[35]** and not achieved **[01]**.

PERFORMANCE DEFICIENCIES THAT MUST BE ADDRESSED SPEEDILY

MM	FINANCE	CORPORATE	TECHNICAL	COMMUNITY
<ul style="list-style-type: none"> - Appointment of the service provider for development of server room - Establishment of revenue enhancement committee; and - Appointment of risk officer. 	<ul style="list-style-type: none"> - Establishment of revenue enhancement committee. 	<ul style="list-style-type: none"> - Appointment of the service provider for development of server room 	<ul style="list-style-type: none"> - Completion of waste water treatment works in Hoopstad; - Potholes in Bultfontein; 	<ul style="list-style-type: none"> - Procurement of Broiler unit.

RECOMMENDATIONS TO ADDRESS THE DEFICIENCIES

- That performance be continuously monitored closely.
- Inadequate work-systems and processes must be improved
- That during the adjustment budget process, some performance indicators be reviewed

- Compliance related matters be given priority

KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15 TARGETS	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR VARIANCE	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To create & build a sustainable performance management excellence aligned to institutional needs	Review organisational PMS policy and framework	1 PMS Policy & Framework reviewed (June 2016)	1 PMS Policy & Framework	N/A	N/A	N/A	N/A
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of EE Plan developed	1 Employment equity plan (October 2015)	2 EE reports approved & submitted	1 Employment equity plan has been developed and submitted		Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of the Workplace Skills Plan developed	1 Compliant WSP developed (March 2016)	1 Compiled WSP	N/A	N/A	N/A	N/A
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of officials & Councillors capacitated in terms of Workplace Skills Plan	All officials & Councillors trained as per the WSP (quarterly)	All officials & Councillors trained as per the WSP	Training report for July, August, September, October, November and December 2015 have been submitted	None	Achieved	Achieved
None	Number of management meetings held	Fortnightly	Monthly meetings	2 out of 6 Meetings took place in the first quarter (14 August & 15 September 2015). 2 of out of 6 Meeting took place in the second quarter (13 October & 02 December)	The Target need to be reviewed.	Not achieved	Not achieved

To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of OHASA awareness campaigns conducted	2 OHASA Awareness Campaigns conducted (August/ September 2015)	N/A	On 14 & 15 September 2015 an awareness was conducted for the drivers and supervisors	None	Achieved	Achieved
None	Number of departmental meetings held	Quarterly	Quarterly meetings	The departmental meeting was conducted on 01 July 2015 and 27 November 2015	None	Achieved	Achieved

DEPARTMENT: MUNICIPAL MANAGER OFFICE							
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15 TARGETS	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR VARIANCE	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
None	Number of capital projects budgeted, monitored and implemented by the municipality for the 2015/16 FY.	All capital projects implemented by the municipality ongoing	A list of projects has been compiled	MIG reports have been submitted	None	Achieved	Achieved
None	Ensure the optimal operation and updating of the municipality's website	Quarterly updates	Regular updates	The municipal website is updated regularly	None	Not achieved Not all required document are been placed on the website. The KPI should be reviewed to meet the SMART criteria.	Not achieved
To ensure the provision of facilities that are adequate to treat, recover and dispose waste in a manner consistent with applicable regulations.	Number of meetings with stakeholders conducted to discuss Licensing of the hoopstad landfill site	4 Meetings (1 per quarter)	4 Meetings	The second project advisory committee meeting was conducted on the September and 12 October 2015.	None	Achieved	Achieved

To coordinate, implement and manage the disaster related issues with relevant stakeholders	Number of meetings conducted for Local Disaster Advisory Forum	4 Meetings conducted (1 per quarter)	4 Meetings	A meeting of the Local Disaster Management Advisory Forum was conducted on the 18 August and 06 November 2015	None	Achieved	Achieved
To ensure efficient operation of information technology within the municipality	Service provider appointed for the development of the server room	Upgraded internal network system (December 2015)	None	An advert for the provision of building the server room and the upgrading of the network infrastructure LAN on all units and the removal of the old infrastructure has been issued on the 31 August 2015	The target need to be reviewed	Not achieved	Not achieved
None	Prepare the terms of reference and ensure conclusion of the service level agreement with the service providers appointed by the department.	Monthly	None	N/A	N/A	N/A	N/A

DEPARTMENT: MUNICIPAL MANAGER OFFICE
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15 TARGETS	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR VARIANCE	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerments & poverty reduction	Reviewed and approved LED Strategy	1 LED Strategy reviewed and Approved (June 2016).	1 LED Strategy reviewed	N/A	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of By-laws developed	1 approved By-Law for Street Vendors, Peddlers or hawkers By-Law and Fine list (June 2016)	None	N/A	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of LED Forum meetings facilitated at Bultfontein	4 LED Forum Meetings facilitated (1 per quarter)	None	Bultfontein LED Forum meeting was conducted on the 16 July and 15 October 2015 at the LED Office	None	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of LED Forum meetings facilitated at Hoopstad	4 LED Forum Meetings facilitated (1 per quarter)	None	Hoopstad LED Forum meeting was conducted on the 03 July and 15 October 2015 at Tikwana Municipal Offices	None	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Agri-Forum meetings facilitated at Bultfontein	4 Agri-Forum Meetings facilitated (1 per quarter)	None	A meeting was conducted with the AGRI-Forum on 09 July and 10 November 2015 at the Bultfontein LED Office.	None	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Agri-Forum meetings facilitated at Hoopstad	2 Agri-Forum Meetings facilitated (1 per quarter)	None	A meeting was conducted with the AGRI-Forum on 05 November 2015 at the Bultfontein LED Office.	None	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of site visits conducted at Itshokele Project	4 Site visits of the project (1 per quarter)	None	A monitoring meeting with the Itshokolele Vegetable Project was conducted on 24 July and 29 October 2015 to determine the status of project operations.	None	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of site visits conducted at Tswaraganang Cooperative Project	4 Site visits of the project (1 per quarter)	None	A monitoring meeting with the Tshwarahanang Co-operative Project was conducted on 24 July and 29 October 2015 to determine the status of project operations.	None	Achieved	Achieved

DEPARTMENT: MUNICIPAL MANAGER OFFICE

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15 TARGETS	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR VARIANCE	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To ensure effective financial management & accountability in compliance with applicable regulations	Compiled MFMA Section 72 Report (Non-financial performance information)	Compiled Mid-Year Section 72 Report (January 2016)	Section 72 report compiled and presented to Council	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Approved schedule of budget timelines & IDP Review Process Plan	Approved budget schedule times & IDP process plan by August 2015	Schedule prepared with the Process Plan	The IDP/Budget process plan has been developed and approved by Council	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage responses to all internal & external queries	All quarterly audit queries responded	All AG exceptions addressed	All exceptions have been responded accordingly	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of Revenue Enhancement Committee Meetings conducted	4 Meetings (1 per quarter)	None	No information supplied		Not achieved	Not achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Achieve financially unqualified audit report for the 2014/15 Fy	Unqualified audit opinion (January 2016)	Unqualified audit opinion	N/A	N/A	N/A	N/A

To ensure effective financial management & accountability in compliance with applicable regulations	Compiled & submitted 2014/15 AFS	1 Set of 2014/15 AFS submitted by August 2015	Submitted AFS	The AFS have been prepared and submitted to the Auditor General	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of section 71 reports submitted to stakeholders	12 Section 71 reports submitted	12 Reports submitted	Section 71 reports have been prepared	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of asset updates conducted	12 Updates with 1 per month	12 Updates	Assets have been updated regularly	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Compiled, consolidated & approved municipal budget	1 Final approved municipal budget June 2016	Approved budget	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Submitted budget adjustment	1 Council approved budget adjustment by February 2016	Approved adjustment budget	N/A	N/A	N/A	N/A

KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15 TARGETS	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR VARIANCE	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To create & build a sustainable performance management excellence aligned to institutional needs	Developed SDBIP for 2016/17	Approved SDBIP by the Mayor June 2016	Approved 2014/15 SDBIP	N/A	N/A	N/A	N/A
To create & build a sustainable performance management excellence aligned to institutional needs	Development and review of the IDP	Approved reviewed IDP by April 2016	Approved 2014/15 IDP	N/A	N/A	N/A	N/A
To create & build a sustainable performance management excellence aligned to institutional needs	Number of draft performance plans and agreements for the directors developed	5 Draft performance plans & agreements developed by June 2016	Performance plans and agreements developed	N/A	N/A	N/A	N/A
To create & build a sustainable performance management excellence aligned to institutional needs	Number of oversight committee meetings to consider the annual report	4 Meetings by March 2015	4 Meetings and 3 Public Hearings	N/A	N/A	N/A	N/A

To create & build a sustainable performance management excellence aligned to institutional needs	Number of audit committee meetings held	4 Meetings (1 per quarter)	4 Meetings	The first meeting took place on 20 August 2015 and 02 November 2015.	None	Achieved	Achieved
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Number of Risk Management Committee Meetings held	4 Meetings (1 per quarter)	None	The first quarter meeting was held on the 02 of December 2015.	The Target needs to be Reviewed	Not achieved	Not achieved
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Updated municipal risk management register	Quarterly updated risk management register	4 Updates of the risk register	The risk register has been updated for the first quarter and second quarter	None	Achieved	Achieved
To promote effective communication through systematic planning of information flow, media development & stakeholder involvement strategies	Number of LLF Meetings conducted	4 Meetings (1 per quarter)	4 Meetings	The LLF Meeting took place on 11 September 2015 and 27 November	None	Achieved	Achieved

DEPARTMENT: FINANCE

KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15 TARGETS	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR VARIANCE	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
None	Develop a leave plan for the department.	1 Leave plan developed by September 2015	1 Leave plan	The leave plan has been developed	None	Achieved	Not achieved
None	Number of departmental or sectional meetings held	Quarterly	4 Meetings	A departmental meeting was held on 13 August 2015 and 15 December 2015	None	Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of finance officials provided with skills development training / capacity development	All finance officials attends as per the Workplace Skills Plan (Quarterly)	All officials trained as per the WSP	Report relating to officials from Finance department attending training has been attached	None	Achieved	Achieved

DEPARTMENT: FINANCE							
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
None	Report spending to National Treasury on infrastructure grant	6 MIG reports submitted to National Treasury for first semester	None	The MIG reports have been submitted for the period July to December 2015.	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Make provision for Repairs and Maintenance of assets aimed at infrastructure	2016/17 budget to include allocation towards repairs and maintenance of assets by June 2016	None	N/A	N/A	N/A	N/A
None	Prepare the terms of reference and ensure conclusion of the service level agreement with the service providers appointed by the finance department.	(As and when a service provider is appointed by the department) Monthly	1 SLA concluded	A Service Level Agreement with Thepa Trading 684CC has been concluded for the installation of office automation equipment and servicing of office equipment.	None	Achieved	Achieved

DEPARTMENT: FINANCE							
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
None	Promote local economic development when tenders are awarded during 2015/16 financial year	25% of MIG projects awarded/subcontracted to local companies, (ongoing)	25% MIG projected subcontracted	N/A	N/A	N/A	N/A
None	Provide a budget for local economic development initiatives	2016/17 budget to include allocation to LED (June 2016)	LED budget allocation made	N/A	N/A	N/A	N/A

DEPARTMENT: FINANCE

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To ensure effective financial management & accountability in compliance with applicable regulations	Number of budget related policies approved by Council	10 Budget related policies (Virement, SCM, Debt collection, Rates, Indigent, tariffs, funds & reserve, investment, banking and writing off bad debts policy) submitted to the Municipal Manager by June 2016	10 Policies approved with the budget	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Approved schedule of budget timelines & IDP Review Process Plan	Approved budget schedule times & IDP process plan (August 2015)	Schedule prepared with the Process Plan	The IDP/BUDGET Process Plan has been approved and adopted by Council	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Compiled, consolidated & approved municipal budget	1 Final approved municipal budget (June 2016)	1 Approved budget	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Submitted budget adjustment	1 Council approved budget adjustment (February 2016)	1 Approved adjustment budget	N/A	N/A	N/A	N/A
None	Developed and updated indigent register	Updated indigent register (June 2016)	1 Updated register	N/A	N/A	N/A	N/A
None	Compiled Supplementary Valuation roll for approval	1 Supplementary valuation roll (June 2016)	None	N/A	N/A	N/A	N/A

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To ensure effective financial management & accountability in compliance with applicable regulations	Number of Revenue Enhancement Committee Meetings conducted	4 Meetings (1 per quarter)	None	No information supplied	The committee must convene	Not achieved	Not achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage of revenue collected increased	70% Collection rate (June 2016)	None	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage of consumers billed monthly	100% Consumers billed monthly on the billing system (Monthly)	All consumers were billed	Reconciliation of all accounts billed has been prepared for Month July, August and September, October, November and December 2015.	None	Achieved The billing reports should be signed for review and approval by the HOD.	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Submitted application form to NERSA for tariff increases	Submission of D-Forms to NERSA (October 2015)	Submitted D-Forms	The D forms have been submitted to Nersa	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number MSIG activity plan submitted	1 MSIG activity plan submitted (April 2016)	Activity plan submitted	N/A	N/A	N/A	N/A
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number FMG activity plan submitted	1 FMG activity plan submitted (April 2016)	Activity plan submitted	N/A	N/A	N/A	N/A

To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of updates conducted on conditional grants register	12 Updates conducted on the register (Monthly)	Register updated monthly	The grant register has been updated for Month July, August and September, October, November and December 2015.	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of section 71 reports submitted electronically to stakeholders (Mayor, Provincial and National Treasury)	12 Section 71 reports submitted (Monthly)	Reports submitted monthly	Section 71 report for July, August and September, October, November and December 2015 have been submitted	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Compiled & submitted 2014/15 AFS	1 Set of 2014/15 AFS submitted (August 2015)	AFS submitted	The Annual Financial Statements have been submitted to Treasury and Auditor-General	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Compiled MFMA Section 72 Report & submission to National & provincial Treasury (Financial)	1 Compiled Mid-Year Section 72 Report (January 2016)	MSIG Activity Plan submitted Section 72 Report submitted	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Number of Schedule C reports submitted to MM	11 Schedule C reports submitted to Finance Committee (Monthly)	Schedule C reports submitted	Schedule C reports have been prepared and submitted (outstanding signature of the MM)	None	Achieved	Achieved

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To ensure effective financial management & accountability in compliance with applicable regulations	Number of asset updates conducted	12 Updates (Monthly)	12 Updates conducted	The assets have been updated for the first quarter	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage responses to all internal & external queries relating to Finance department	All quarterly audit queries responded	All raised exceptions addressed	Audit Information Tracker report has been submitted, it indicates all the responded exceptions.	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage spent on FMG and MSIG conditional grants	100% Spending on Grants as per DoRA conditions (June 2016)	100% of Grants spent	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage of creditors paid within 30 days	95% of all creditors paid within 30 days (Monthly)	88% of creditors paid	List of all creditors paid has been submitted. The average maintained has been at 94% for the first quarter.	95% average of creditors paid must be maintained	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of VAT returns submitted to SARS	12 VAT returns made (Monthly)	12 Returns made	VAT 201 have been submitted	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of EMP201 returns submitted to SARS	12 EMP201 returns made (Monthly)	12 Returns made	3 EMP201 for quarter 1 and 2 have been submitted	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of SCM implementation policy reports	3 SCM Implementation reports (Quarter 1, 2 and 3)	Reports submitted	SCM implementation reports have been prepared and submitted	N/A	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of supplier database updates conducted	3 Updates conducted on the supplier's database (Q2, 3 & 4)	Supplier database updated	The suppliers database have been prepared and submitted for the second quarter	N/A	Achieved	Achieved

DEPARTMENT: FINANCE

KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS COMMENTS	ACHIEVEMENT STATUS
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of updates made on the website in terms of section 75 MFMA	All legislated documents be placed in the municipal website as per Section 75 of MFMA, ongoing	Documents have been placed in the municipal website	List of documents updated on the municipal website has been printed up to September 2015.	None	Not Achieved Not all legislated document have been placed on the municipal website, Performance Agreement for financial year 2015/2016, and SLAs signed during August 2015.	Not achieved
None	Consult communities on the annual budget for the	Communities consulted during April to June 2016	All wards were consulted	N/A	N/A	N/A	N/A
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Ensure that the Finance Portfolio committee seats to consider financial reports as per the schedule.	Quarterly	None	The Finance and Infrastructure Services Standing Committee Meeting was conducted on 16 September 2015 and 11 November 2015	N/A	Achieved	Achieved
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Percentage of identified risks mitigated	100% of risks mitigated (June 2016)	None	N/A	N/A	N/A	N/A
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Number of updates conducted on the departmental risk register	Quarterly updates on the risk register	None	The risk register has been updated for the first quarter and second quarter	N/A	Achieved	Achieved

DEPARTMENT: CORPORATE SERVICES

KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of EE reports submitted	2 EE reports approved & submitted (September 2015)	2 Reports submitted	No reports could be obtained on the employment equity.	EE reports will be submitted once the plan has been approved	Not achieved	Not achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of EE Plan developed	1 Employment equity plan (October 2015)	1 EE Plan submitted	The plan was developed and submitted.		Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of OHASA awareness campaigns conducted	2 OHASA Awareness Campaigns conducted (August/September 2015)	1 Submitted	On 14 & 15 September 2015 an awareness was conducted for the drivers and supervisors		Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of the Workplace Skills Plan developed	1 Compliant WSP developed (March 2016)	Approved WSP	N/A	N/A	N/A	N/A
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of officials & Councillors capacitated in terms of Workplace Skills Plan	All officials & Councillors trained as per the WSP (Quarterly)	All officials and councillors trained	Training report for July, August and September, October, November and December 2015 have been submitted		Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of specialized legislative training conducted	3 Specialized legislative training conducted (September and October 2015)	None	The specialized legislative training reports have been submitted		Achieved	Achieved

DEPARTMENT: CORPORATE SERVICES

KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To ensure efficient operation of information technology within the municipality	Service provider appointed for the development of the server room	1 Service provider appointed (September 2015)	None	An advert for the provision of building the server room and the upgrading of the network infrastructure LAN on all units and the removal of the old infrastructure has been issued on the 31 August 2015	The target needs to be reviewed	Not achieved	Not achieved
To ensure efficient operation of information technology within the municipality	Refurbishment of the Internal Network System from CAT5 to CAT6	Upgraded internal network system (December 2015)	None	An advert for the provision of building the server room and the upgrading of the network infrastructure LAN on all units and the removal of the old infrastructure has been issued on the 31 August 2015	The target needs to be reviewed	Not achieved	Not achieved
None	Prepare and submit reports regarding the foreseeable implications and implementation of new legislation and policies affecting local government for consideration by Council when applicable	Ongoing	None	N/A	N/A	N/A	N/A
None	Ensure that each Directorate, the Municipal Manager and Mayor have a copy/CD of the TLM policies manual, updated or newly developed policies	30-Jun-16	A CD with policies has been distributed to relevant department	N/A	N/A	N/A	N/A

DEPARTMENT: CORPORATE SERVICES							
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Prepare the terms of reference and ensure the conclusion of the service level agreement with service providers appointed by the department	Monthly (As an when appointment is made)	None	The service level agreement has been provided.	N/A	Achieved	Achieved
None	Monitor and measure performance of service providers in terms of contracts	Ongoing	None	A monitoring report from DigiComs has been prepared and submitted.	None	Achieved	Achieved
DEPARTMENT: CORPORATE SERVICES							
KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To ensure effective financial management & accountability in compliance with applicable regulations	Ensure timely preparation of the Directorate's budget for 2016/17	30-Jun-16	Budget prepared	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Respond satisfactorily to internal and external audit enquiries relating to the Directorate .	100% response within 3 working days of receiving a queries	All AG exceptions addressed	External auditors exception 3, 5, 6, 14 and 11 of 2015 have been responded accordingly	None	Achieved	Achieved

DEPARTMENT: CORPORATE SERVICES

KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Annual calendar developed & adopted by Council, EXCO, Sec 80 Comm, Audit Committee, Risk Committee and MPAC	Developed & approved annual calendar of council meetings (September 2015)	Approved annual calendar of council meetings	The Council calendar of meetings schedule has been developed and submitted to Council for approval on 23 June 2015.	None	Achieved	Achieved
To ensure the mainstreaming of transversal issues	Implementation of the mainstreaming transversal programme	1 Programme/ Plan developed and implemented (Quarterly)	1 Plan developed	Progress report on the transversal issues under youth programmes has been prepared and submitted.	None	Achieved	Achieved
To promote the facilitation of community & stakeholder involvement in municipal affairs	Number of ward committees submitting reports	8 Ward Committees submitting report (monthly)	Monthly reports have been submitted	Monthly reports for ward committee have been prepared and submitted	None	Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Number of LLF Meetings conducted	4 Meetings (1 per quarter)	4 Meetings held	The LLF Meeting took place on 11 September 2015 and 27 November	N/A	Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Percentage of Council resolutions/minutes dispatched to departments	100% of council resolutions/minutes dispatched (quarterly)	100% of council minutes circulated and dispatched	all the acknowledgements for council minutes dispatched have been attached	None	Achieved	Achieved

To ensure efficient operation of information technology within the municipality	Number of ICT steering committee meetings held	4 Meetings (1 per quarter)	4 Meetings held	The first and the second quarter meetings are been held.	None	Achieved	Achieved
To enhance human capacity & productivity within the municipality through the introduction & implementation of systems	Ensure that the Corporate Services portfolio meetings are held	4 Meetings (Quarterly)	None	The first and the second quarter meetings are been held.	None	Achieved	Achieved
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Percentage of identified risks mitigated	100% of risks mitigated (June 2016)	None	N/A	N/A	N/A	N/A
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Number of updates conducted on the departmental risk register	Quarterly updates on the risk register	None	The risk register has been updated for the first quarter and second quarter	None	Achieved	Achieved

KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Develop a leave plan for the department and maintain compliance	1 Leave plan developed by September 2015	Leave plan developed	No information supplied	Leave plan must be prepared and submitted	Not achieved	Not achieved
None	Number of departmental/divisional meetings are held	Quarterly	Meetings held	Attendace registers have been provided but there are not minutes for the second quarter period	None	Achieved	Achieved
DEPARTMENT: TECHNICAL SERVICES							
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To ensure the sustainable provision, safeguarding and improved water supply to residents	Phahameng Water conservation & demand management leak repairs	All leaks repaired (Quarterly)	4 Reports submitted	Water Works division report on all water leaks at Bultfontein has been prepared and submitted.	None	Achieved, Director has not signed the Sept report.	Achieved
To ensure the sustainable provision, safeguarding and improved water supply to residents	Tikwana Water conservation & demand management leak repairs	All leaks repaired (Quarterly)	4 Reports submitted	Water Works division report on all water leaks at Hoopstad has been prepared and submitted.	None	Achieved	Achieved
To ensure the sustainable provision, safeguarding and improved water supply to residents	Number of Households with access to a minimum standard of water provision	12628 Households (June 2016)	None	N/A	N/A	N/A	N/A
To ensure the sustainable provision, safeguarding and improved water supply to residents	Upgraded bulk water supply	1 Bulk water supply upgraded (June 2016)	None	N/A	N/A	N/A	N/A

To ensure the sustainable provision, safeguarding and improved water supply to residents	Percentage increase of blue & green drop status	93% Blue Drop & 55% Green Drop (June 2016)	92.4% Blue drop and 55% Green drop	N/A	N/A	N/A	N/A
To ensure the development, enhancement & upgrade of sporting facilities within the	Upgraded sporting facilities	Upgraded sporting facilities at Phahameng (June	None	N/A	N/A	N/A	N/A
To ensure the development, enhancement & upgrade of sporting facilities within the municipality	Number of sporting facilities upgraded	1 Sporting facilities upgraded at Hoopstad (June 2016)	None	N/A	N/A	N/A	N/A
To improve sanitation facilities in order to allow effluents to be disposed without any danger towards community's health & the environment.	Upgraded Waste Water Treatment Works	Upgraded WWTW at Hoopstad (December 2015)	None	No supporting documentation provided	None	Not Achived	Not Achived
To improve sanitation facilities in order to allow effluents to be disposed without any danger towards community's health & the environment.	Number of progress reports on Households (Total 12628) with access to a minimum standard of sanitation provision levels	1 Progress report on the 837 Households backlog (June 2016)	None	N/A	N/A	N/A	N/A
To ensure the upgrading, improvement & maintenance of municipal road infrastructure	Number of potholes repaired at Phahameng/ Bultfontein	75 Potholes (Quarterly)	130 Potholes repaired	No potholes were repaired due to the bridge construction project whereby the Roads Team is located for the first three months The report have prepared and submitted for October, November and December 2015	The Target needs to be reviewed	Not Achived	Not Achived

To ensure the upgrading, improvement & maintenance of municipal road infrastructure	Number of potholes repaired at Tikwana / Hoopstad	75 Potholes (Quarterly)	183 Potholes repaired	273 Potholes have been repaired at the end of the first quarter at Tikwana.	The target has been surpassed	Achieved	Achieved
To ensure the maintenance of municipal road signage	Number of traffic & information signs maintained	60 Traffic & information signs (Quarterly)	None	12 Humps, 11 stop signs, 22 road signs and 23 stop lines have been fixed or installed in the first quarter at Tikwana. There is no report on the maintenance of traffic and information signs in bultfontein for the first and the second quarter.	None	Achieved	Achieved
To ensure the sustainable provision of electricity to residents	Upgraded electricity network	1 Bulk Electricity upgraded -(Quarterly) (June 2016)	None	N/A	N/A	N/A	N/A
To ensure the sustainable provision of electricity to residents	Number of progress reports on energy efficiency demand site management submitted	4 Progress reports submitted (1 Per quarter)	None	The first progress report on the Energy Efficiency Demand Site Management work plan has been submitted.	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of MIG reports submitted	12 MIG reports prepared & submitted (3 per quarter)	12 Reports submitted	MIG reports have been submitted	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of EPWP reports submitted	12 EPWP reports prepared & submitted (3 per quarter)	12 Reports submitted	The EPWP reports have been prepared and submitted	None	Achieved	Acvieved

DEPARTMENT: TECHNICAL SERVICES

KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WTH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Ensure that a percentage of unskilled labour in all the capital projects of the	80% of unskilled labour (ongoing)	None	No Information provided	None	Not Achieved	Not Achieved
None	Manage external consultants and contractors appointed for technical projects	All consultants monitored	None	Site visit report for the upgrading of the waste water treatment works has been submitted	None	Achieved	Achieved

DEPARTMENT: TECHNICAL SERVICES

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WTH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Ensure timely preparation of the Directorate's budget for 2016/17 based on the approved IDP	30-Jun-16	Budget inputs submitted to Finance	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Submitted application form to NERSA for tariff increases	Submission of D-Forms to NERSA (October 2015)	Forms submitted	The D forms were completed	None	Achieved	Achieved
To ensure effective financial management & accountability in compliance with applicable regulations	Number of updates conducted on other conditional grants register	12 Updates conducted on the register (3 Per quarter)	12 Updates conducted	Updates for the first and second quarter have been conducted as per the MIG monthly report	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Number of inventory count conducted	12 Inventory counts (Game, diesel, water) (3 per quarter)	12 Counts conducted	Inventory count for Game, Diesel and water was conducted for the the first and the second quarters.	None	Achieved	Achieved

To ensure that financial & non-financial performance reporting is in line with applicable legislations	Percentage responses to all internal & external queries	All quarterly audit queries responded	All exceptions responded to.	All the exceptions have been responded too.	None	Achieved	Achieved
To ensure that financial & non-financial performance reporting is in line with applicable legislations	Percentage spent on conditional grants	100% Spending on Grants as per DoRA conditions (June 2016)	100% Spent of grants	N/A	N/A	N/A	N/A
DEPARTMENT: TECHNICAL SERVICES							
KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Ensure that the Technical Services portfolio meetings are held and items submitted	Quarterly meetings	2 Meetings conducted	The Finance and Infrastructure Services Standing Committee Meeting was conducted on 16 September 2015 and 11 November 2015	N/A	Achieved	Achieved
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Percentage of identified risks mitigated	100% of risks mitigated (June 2016)	None	N/A	N/A	N/A	N/A
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Number of updates conducted on the departmental risk register	Quarterly updates on the risk register	None	The risk register has been updated for the first quarter and the second quarter		Achieved	Achieved

DEPARTMENT: COMMUNITY SERVICES

KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Number of meetings with stakeholders conducted to discuss Licensing of the hoopstad landfill site	4 Meetings, (1 per quarter)	None	The second project advisory committee meeting was conducted on the September and 12 October 2015.	None	Achieved	Achieved
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Upgrading of the Hoopstad landfill site	Fencing, ablution blocks, waste storage facility (June 2016)	None	N/A	N/A	N/A	N/A

DEPARTMENT: COMMUNITY SERVICES

KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Development of Integrated Waste Management Plan	1 Plan developed (March 2016)	None	N/A	N/A	N/A	N/A
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Development of the Waste Management By-Law	1 Waste Management By-Law Developed (March 2016)	None	N/A	N/A	N/A	N/A
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Reporting to the National Waste Information system	12 Reports to the National Waste Information system (Monthly)	None	An acknowledgement of receipt for the report submitted to the Waste Information System has been received for the first six months of 2015/ 2016 financial year.	N/A	Achieved	Achieved
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Collection of house to house domestic waste removal to all formalized residential area	48 Waste collection services rendered to all formal residential areas (4 Reports per quarter)	None	First six months 2015/16 financial year waste collection reports have been prepared on monthly basis	N/A	Achieved	Achieved
To educate & disseminate information through campaigns on environmental issues	Number of environmental management awareness campaigns & activities conducted	4 Environmental Awareness Campaigns & activities conducted (Quarterly)	None	A workshop on Basic Environmental and Waste Management was conducted on 12 August and 10 November 2015.	N/A	Achieved	Achieved
To capacitate learners on road safety through awareness campaigns	Number of road safety awareness campaigns conducted at schools	8 Schools (2 per quarter)	4 Schools	The first road safety education awareness was conducted on the 12 August and 02 November 2015.	N/A	Achieved	Achieved

DEPARTMENT: COMMUNITY SERVICES

KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To capacitate local transport operator	Number local transport forum conducted	2 Forums conducted (Q2 & Q4)	None	Tswelopele Local Transport Forum meeting was held on the 13 July and 01 December 2015	N/A	Achieved	Achieved
To enforce adherence to the National Road Traffic Act	Number of traffic reports submitted inclusive of roadblocks, warrants, & screening of cars conducted	12 Reports (3 per quarter)	12 Reports have been submitted	A detailed traffic report for the first six months of 2015/ 16 financial year have been prepared and submitted	N/A	Achieved	Achieved
To coordinate, implement and manage the disaster related issues with relevant stakeholders	Number of meetings conducted for Local Disaster Advisory Forum	4 Meetings conducted (1 per quarter)	4 Meetings conducted	A meeting of the Local Disaster Management Advisory Forum was conducted on the 18 August and 06 November 2015	N/A	Achieved	Achieved
	Number of disaster management awareness conducted	16 Awareness Campaigns conducted (4 per quarter)	26 Campaigns conducted	4 Fire, Drought and Climate Change Awareness Campaigns were conducted from the 13-15 October 2015 and were done at Matima Lenyora ,Magakajane, Ntutuzelo and Ikgwantelle Primary Schools	N/A	Achieved	Achieved
To maintain the database of building plans submitted	Number of updated building plan register	12 Updates register	None	Building plan register has been updated for the first six months of 2015/ 16 financial year.	N/A	Achieved	Achieved

To ensure the provision of accurate reporting on building inspections conducted	Detailed report reflecting the approval of building plans and inspections.	12 Detailed reports	None	A detailed report on the approval of building plans and site inspections has been prepared for the first six months of 2015/ 2016 financial year	N/A	Achieved	Achieved
To capacitate communities on building regulations through awareness campaigns	Number of building regulations awareness conducted	4 Awareness campaigns conducted	None	National Building Regulations and Building Standards Awareness was conducted on the 25 August 18, 13 August and November 2015.		Achieved	Achieved
To capacitate communities building regulations through awareness campaigns	Number of workshop conducted for local for local builders with NHBRC on construction	4 Workshops conducted	None	NHBRC workshop for local builders was conducted on the 25 August and 05 November 2015	N/A	Achieved	Achieved
To maintain a legitimate database of human settlement and erven waiting lists	Updated & reviewed human settlement and erven waiting list	12 Updated waiting list	None	Erven and housing waiting list has been updated for the first six months of 2015/ 2016 financial year	N/A	Achieved	Achieved
To capacitate consumers about consumer education	Number of human settlement consumer education conducted	4 Workshops conducted (2 for quarter 1 and Quarter 3)	None	Housing consumer education training programme has been conducted at Tikwana Community Hall and Phahameng Library on 19 & 18 August 2015 respectively.	N/A	Achieved	Achieved

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KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerments & poverty reduction	Reviewed and approved LED Strategy	1 LED Strategy reviewed and Approved. (June 2016)	1 Strategy developed	N/A	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerments & poverty reduction	Number of By-laws developed	1 approved By-Law (June 2016)	None	N/A	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of updated vendor databases	1 Updated vendor database (September 2015)	1 Vendor database	The vendor database has been developed and updated	None	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of LED Forum meetings facilitated at Bultfontein	4 LED Forum Meetings facilitated (1 per quarter)	None	Bultfontein LED Forum meeting was conducted on the 16 July and 15 October 2015 at the LED Office	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of LED Forum meetings facilitated at Hoopstad	4 LED Forum Meetings facilitated (1 per quarter)	None	Hoopstad LED Forum meeting was conducted on the 03 July and 15 October 2015 at Tikwana Municipal Offices	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Hawkers Association meetings facilitated at Bultfontein	4 Hawkers Association Meetings facilitated (1 per quarter)	None	The Bultfontein Hawkers Association Meeting was conducted on 09 July and 05 November 2015 at LED Office in Bultfontein	N/A	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Hawkers Association established at Hoopstad	1 Hawkers Association established (March 2016)	None	N/A	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Agri-Forum meetings facilitated at Bultfontein	4 Agri-Forum Meetings facilitated (1 per quarter)	None	A meeting was conducted with the AGRI-Forum on 09 July and 10 November 2015 at the Bultfontein LED Office.	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Agri-Forum meetings facilitated at Hoopstad	2 Agri-Forum Meetings facilitated (Q2 & Q3)	None	A meeting was conducted with the AGRI-Forum on 05 November 2015 at the Bultfontein LED Office.	N/A	Achieved	Achieved

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KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Business Forum meetings facilitated at Bultfontein	4 Business Forum Meetings facilitated (1 per quarter)	None	Phahameng Business Forum meeting was conducted on 01 July and 11 November 2015 at Bultfontein LED Office	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Business Forum meetings facilitated at Hoopstad	4 Business Forum Meetings facilitated (1 per quarter)	None	Hoopstad Business Forum meeting was conducted on the 03 July and 28 October 2015 at Tikwana Municipal Offices	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Commonage Committee meetings facilitated at Bultfontein	4 Commonage Committee Meetings facilitated (1 per quarter)	None	The Phahameng Commonage Committee Meeting has been conducted on 04 July and 03 November 2015 at the LED Office	N/A	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of Commonage Committee meetings facilitated at Hoopstad	2 Commonage Committee Meetings facilitated (Q2 & Q4)	None	The Tikwana Commonage Committee Meeting has been conducted on 20 October 2015 at the Tilwana Municipal Boardroom	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of site visits conducted at Itshokolele Project	4 Site visits of the project (1 per quarter)	None	A monitoring meeting with the Itshokolele Vegetable Project was conducted on 24 July and 29 October 2015 to determine the status of project operations.	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of site visits conducted at Tswaraganang Cooperative Project	4 Site visits of the project (1 per quarter)	None	A monitoring meeting with the Tswaraganang Co-operative Project was conducted on 24 July and 29 October 2015 to determine the status of project operations.	N/A	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Assistance provided to emerging farmers	6 Agricultural equipments (September 2015)	None	Crib cattle 3m 600LT have been procured for the emerging farmers	None	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Assistance provided to cooperatives	1 Cooperative assisted with equipment (December 2015)	None	Procurement of a Broiler Unit	An advert was issued out of a Broiler unit that will be procured for Lekoko Co-operative and closed on the 15 December 2015. Procurement process is still unfolding. Copy of an advert is attached.	Not Achieved	Not Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	To market Tswelopele Municipality at Tourism Indaba	1 Tourism Indaba Event attended (June 2016)	1 Event attended	N/A	N/A	N/A	N/A
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of databases for Arts and Crafters updated	1 Detailed updated database of Arts and Crafters (September 2015)	None	The database for the Arts and Crafters has been prepared	None	Achieved	Achieved
To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of exhibition shows for Tswelopele Arts and Crafters organized	1 Exhibition show organized (December 2015)	None	Tswelopele Exhibition for arts and crafters were organised on the 28 November 2015	N/A	Achieved	Achieved

To promote the sustainable shared economic growth & development in partnership with stakeholders to maximize growth, employment, empowerment & poverty reduction	Number of arts and crafters exposed and marketed	13 arts and crafters exposed and marketed (December 2015)	None	15 arts and crafters were exposed to Macufe Exhibition	N/A	Achieved	Achieved
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DEPARTMENT: COMMUNITY SERVICES							
KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT							
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Ensure timely preparation of the Directorate's budget for 2016/17 based on the approved IDP	30-Jun-16	Inputs submitted to Finance	N/A	N/A	N/A	N/A
To ensure effective financial management & accountability in compliance with applicable regulations	Percentage responses to all internal & external queries	All quarterly audit queries responded	All exceptions addressed	The internal audit report on disaster management and queries from the AG were responded were promptly responded to.	N/A	Achieved	Achieved

DEPARTMENT: COMMUNITY SERVICES

KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGETS 2015/16	COMPARISON WITH 2014/15	ACTUAL PERFORMANCE AS AT 01 JULY - 30 DECEMBER 2015	CORRECTIVE MEASURES TAKEN OR REASONS FOR	INTERNAL AUDITORS	ACHIEVEMENT STATUS
None	Ensure that the Community Services portfolio meetings are held and items submitted	Quarterly meetings (1 per quarter)	None	The meeting took place on 11 November 2015.		Achieved	Achieved
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Percentage of identified risks mitigated	100% of risks mitigated (June 2016)	None	N/A	N/A	N/A	N/A
To build a risk conscious environment that is supported by strategies to identify & mitigate potential risks	Number of updates conducted on the departmental risk register	Quarterly updates on the risk register	None	The risk register has been updated for the first quarter	N/A	Achieved	Achieved