



Department of
Local Government and Traditional Affairs
— KwaZulu-Natal Provincial Government —



Department of
Local Government and Traditional Affairs
— KwaZulu-Natal Provincial Government —

Provincial Perspective Measuring Financial Viability

Local Government Capacity Building Summer School

26 October 2009

Mrs HB Krishnan

General Manager: Municipal Finance



CONTENT

- Provincial Mandate
- KwaZulu-Natal Municipalities
- Overview Municipal Financial Profiles
 - Compliance
 - Institutional Issues
 - Performance
- Financial Viability – Shift in Focus
- Monitoring Tool
- KZN Service Delivery Priorities
- Challenges
- Key Focus Areas



PROVINCIAL MANDATE

- Constitution
 - Support
 - Build Capacity
 - **Monitor**
- Municipal Systems Act
- Municipal Finance Management Act
- Division of Revenue Act
- Municipal Property Rates Act



KWAZULU-NATAL MUNICIPALITIES

- 61
- 1 Metro
- 10 Districts
- 50 Local Municipalities
- Neighbouring
 - Lesotho
 - Swaziland
 - Mozambique



MUNICIPAL PROFILE - COMPLIANCE

- AFS Submission: 92% Compliance
 - Improvement by 12%
- Success in elimination of backlogs

Auditee	Number on time	Number late	Number outstanding
Municipalities	57	4	4



MUNICIPAL PROFILE - COMPLIANCE

- **Annual Reports**

- 48 of 61(%) municipalities submitted Annual reports to the department by the statutory deadline of 31 January 2009
- Compiled Annual Reports: 54

	Number of Annual Reports Tabled 2006/07	Number of Annual Reports Compiled 2007/08	Improvement %
Municipalities	35	54	26%



MUNICIPAL PROFILE – INSTITUTIONAL

- 54 (89%) CFO positions filled
- 53 (87%) Internal audit units
- 54 (89%) Audit Committees
- 45 (74%) Audit Plans



MUNICIPAL PROFILE – PERFORMANCE

- Audit Outcomes: Municipalities

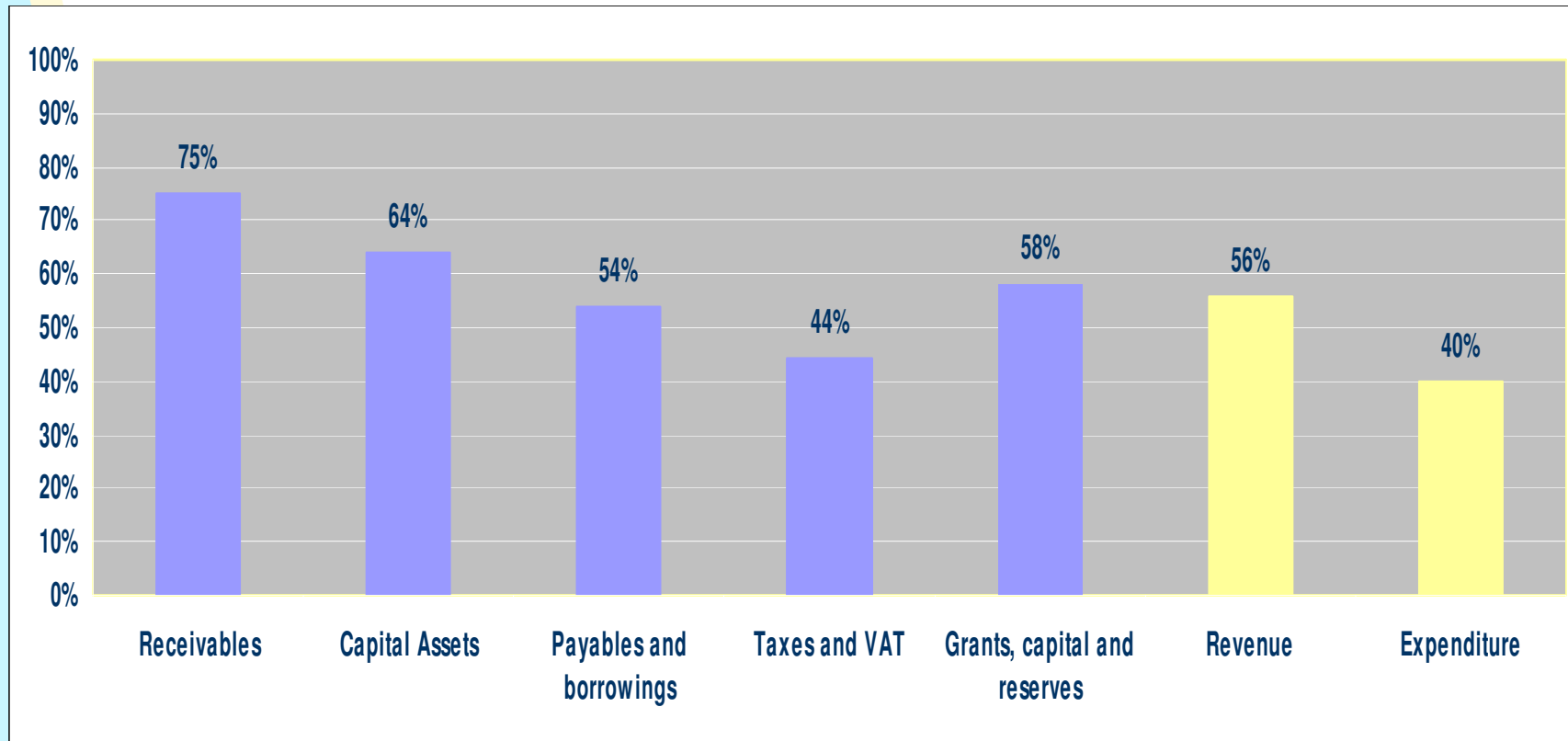
Type of audit opinion	2007-08		2006-07	
	No.	%	No.	%
Disclaimer	9	15%	17	28%
Adverse	1	2%	1	2%
Qualified	13	21%	25	40%
Financially unqualified (with other matters)	37	60%	17	28%
Financially unqualified (with no other matters)	1	2%	1	2%
TOTAL ANALYSED	61	100%	61	100%

UMnyango wezoHulumeni baseKhaya neziNdaba zoMdabu • Departement van Plaaslike Regering en Tradisionele Sake



MUNICIPAL PROFILE – PERFORMANCE

- Audit Outcomes: Qualification Items

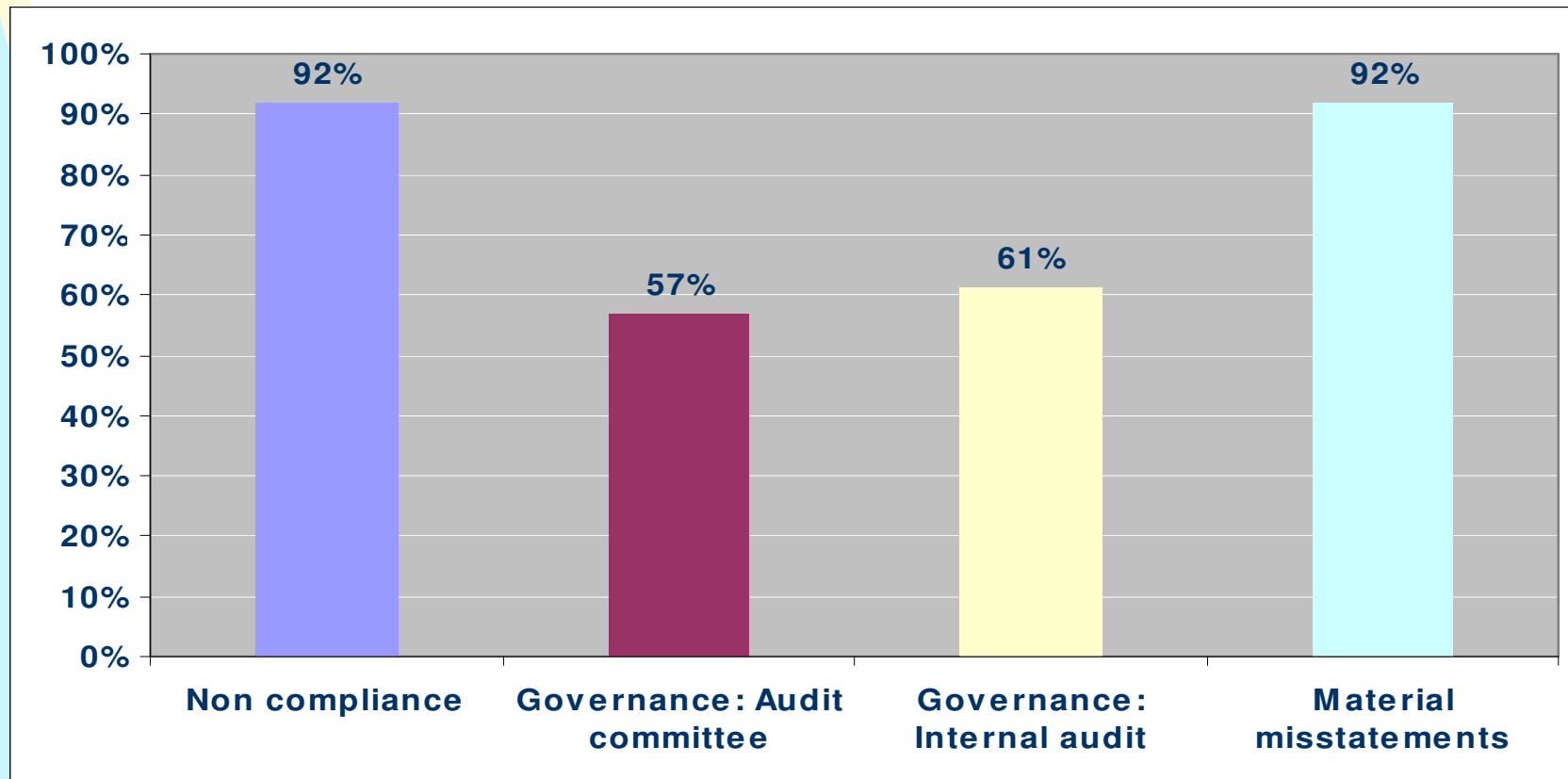


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MUNICIPAL PROFILE – PERFORMANCE

- Audit Outcomes: Qualification Items – Other Matters



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MUNICIPAL PROFILE – PERFORMANCE

- Adequacy of audit responses
 - Non-response – 16
 - Partially Adequate – 7
 - Inadequate – 2
 - Recurring Audit Issues
 - 7 with NO recurring issues
 - Municipalities not addressing issues



MUNICIPAL PROFILE – PERFORMANCE

- **Debtors movement year-on-year**
 - 14 (23%) outstanding debt reduced
 - 43 (77%) outstanding debt increased



MUNICIPAL PROFILE – PERFORMANCE

- Overall Municipal Debt
 - R6.478 Billion Rand
 - Highest Categories of Debtors
 - Rates debtors : R2.5 Billion
 - Water debtors : R1.31 Billion
 - Electricity debtors : R792 Million
 - SARS : R226 Million



MUNICIPAL PROFILE – PERFORMANCE

- Overall Municipal Debt
 - Bad Debt Provisions totaling : R1.9 Billion
 - Increase of R1.76 Billion Year on Year (Excluding Bad Debt Provision)
 - Bad Debt Provision : R2.99 Billion
 - Decrease of R1.9 Billion (Including Bad Debt Provision)
- Projections
 - Recession
 - Implementation of MPRA



MUNICIPAL PROFILE – PERFORMANCE

Table 1: Outstanding debt per province for the financial years 2004/05 to 2008/09*

R'000	2004/05	2005/06	2006/07	2007/08	2008/09*
Eastern Cape	1,327,984	1,937,233	3,329,035	3,207,101	3,776,335
Free State	697,270	2,916,396	3,298,970	3,869,513	4,265,974
Gauteng	18,752,412	12,047,164	22,856,269	21,794,032	24,908,937
KwaZulu-Natal	2,694,294	2,626,810	5,364,200	5,673,114	7,041,952
Limpopo	20,528	621,093	839,975	978,582	1,511,406
Mpumalanga	532,972	956,284	1,558,697	2,008,285	2,004,159
North West	899,438	1,301,688	1,882,880	2,683,334	4,074,678
Northern Cape	6,615	22,130	695,598	799,698	1,054,575
Western Cape	4,064,810	5,643,483	4,156,186	4,813,258	5,918,854
National Total	28,996,323	28,072,281	43,981,810	45,826,917	54,556,870

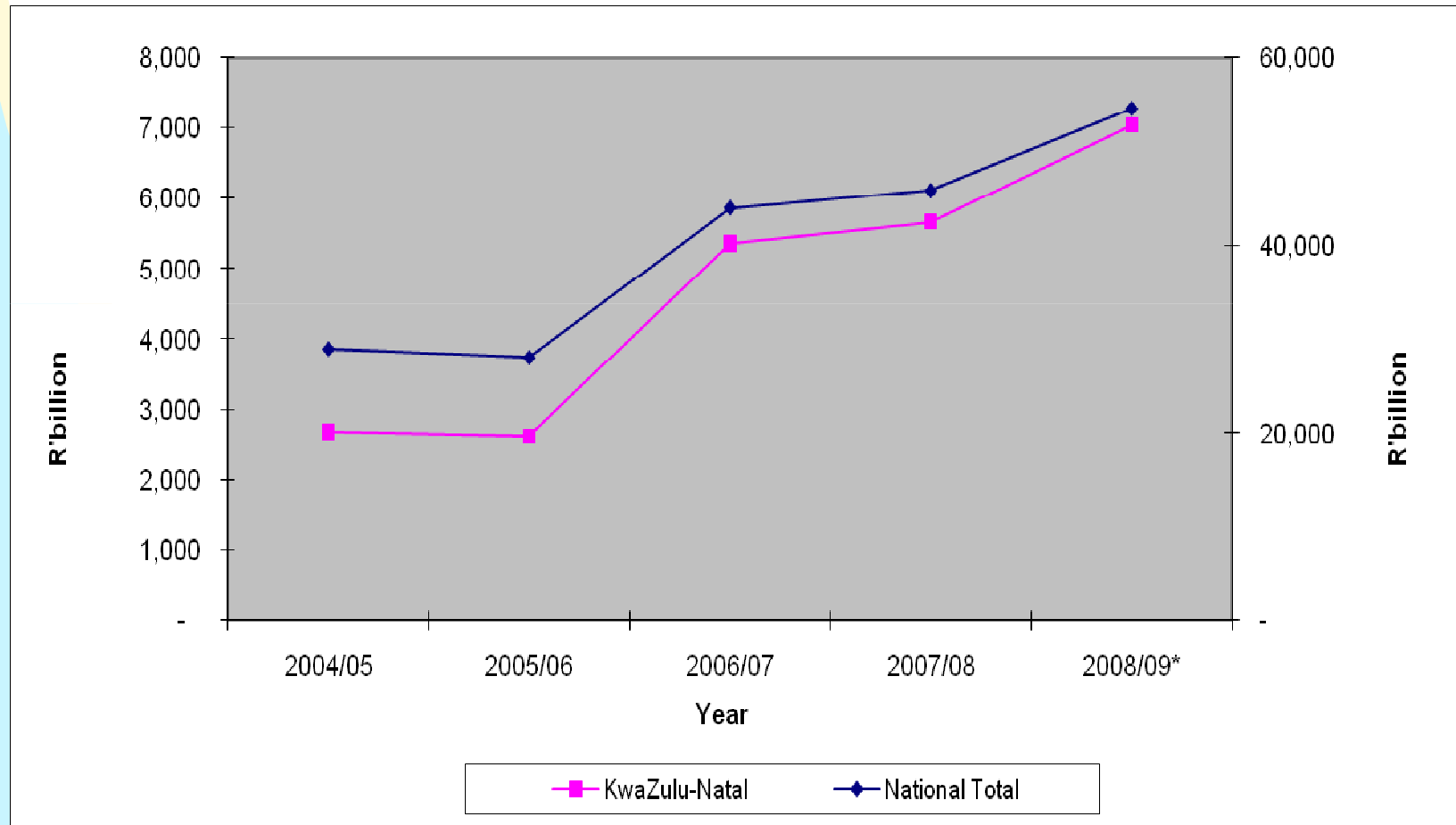
Source: National Treasury LGDatabase - Unaudited figures

* As at 31 March 2009

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MUNICIPAL PROFILE – PERFORMANCE



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MUNICIPAL PROFILE – PERFORMANCE

- Revenue Enhancement
 - 18 municipalities raise less than 15% of their own revenue
 - 0-5%
 - Vulamehlo, Umzumbe, Indaka, Okahlamba, Umhlabuyalingana & Ntambanana
 - 5-10%
 - Imbabazane, Nongoma, Jozini, Hlabisa, Nkandla, Ndwedwe, Maphumulo & Ingwe
 - 10-15%
 - Umzinyathi, Msinga, Zuluand District & Dannhauser



MUNICIPAL PROFILE – PERFORMANCE

- Revenue
 - Funding Streams
 - Equitable Share
 - Government Grants
 - Own Revenue
 - Borrowing
 - Current Funding Model
 - Equitable Share Formula
 - PPPs



MUNICIPAL PROFILE – PERFORMANCE

- Revenue
 - Need a revised Funding Model
 - Differential Model
 - Poverty levels
 - Spatial Context and delivery
 - Timing of Government Funding
 - Borrowing



MUNICIPAL PROFILE – PERFORMANCE

- Operational Costs
 - Salary Costs
 - 29 municipalities exceeded the norm of 30% salary costs
- Reducing Operational Costs
 - Unregulated Salaries of Senior Municipal Managers
 - What are some of the anomalies in operational spending?
 - Fraud and Corruption



MUNICIPAL PROFILE – PERFORMANCE

- **Financial Viability**
 - What constitutes **VIABILITY**?
 - Getting the Basics Right!!!
 - Profitability?
 - The Service Delivery Imperative – How are we doing?
 - Shift in Focus?
 - What are we measuring?
 - [MUNICIPALITYANALYSIS010409.xls](#)
 - [VIABILITY MODEL Vulamehlo.xls](#)



MUNICIPAL PROFILE – PERFORMANCE

- **Financial Viability – The TOOL**
 - EMMA+ System
 - Management Information Tool for use by Municipal Management and Councils
 - Engagement with Stakeholders
 - Informs provision of Provincial Support and Funding



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[1.1.2 DORA](#)

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2. Administration

[2.1 Data Capture Cycle](#)

3. Reports





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MONTHLY FINANCIAL DATA

[Additional Monthly Data](#)

Municipality

Year

Month

Total Outstanding Debtors	<input type="text"/>
Total Outstanding Creditors	<input type="text"/>
Physical Cash	<input type="text"/>
Bank Balance	<input type="text"/>
Investments - Short Term	<input type="text"/>
Investments - Long Term	<input type="text"/>



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MONTHLY FINANCIAL DATA

[Additional Monthly Data](#)

Municipality

Year

Month

Total Outstanding Debtors	<input type="text"/>
Total Outstanding Creditors	<input type="text"/>
Physical Cash	<input type="text"/>
Bank Balance	<input type="text"/>
Investments - Short Term	<input type="text"/>
Investments - Long Term	<input type="text"/>

Submit



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MONTHLY FINANCIAL DATA

[Additional Monthly Data](#)

Municipality

Year

Month

Total Outstanding Debtors	<input type="text"/>
Total Outstanding Creditors	<input type="text"/>
Physical Cash	<input type="text"/>
Bank Balance	<input type="text"/>
Investments - Short Term	<input type="text"/>
Investments - Long Term	<input type="text"/>





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3. Reports





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Municipality

Municipality Name	<input type="text" value="Vulamehlo"/>	Contact Number	<input type="text" value="039 - 9761371"/>
Municipality Number	<input type="text" value="211"/>	Fax	<input type="text" value="039 - 9781687"/>
Municipal Code	<input type="text" value="211"/>	Email	<input type="text" value="Msizi@Venturenet.co.za"/>
Municipal Type	<input type="text" value="Metro"/>	Postal Address	<input type="text" value="Private Bag X 5509, Scottsburg, 4180"/>
Municipal Structure	<input type="text" value="Select one"/>	Postal Code	<input type="text"/>
Accounting System	<input type="text" value="Select one"/>	Street Address	<input type="text"/>
District	<input type="text" value="DC 21 Ugu"/>	Suburb	<input type="text"/>
Municipal Manager	<input type="text" value="Mr KE Mpungose"/>	Web Page	<input type="text"/>
Contact Number	<input type="text"/>		
Chief Financial Officer	<input type="text"/>		

Field Value



EMMA PLUS

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Municipality

Municipality Name	<input type="text" value="Vulamehlo"/>	Contact Number	<input type="text" value="039 - 9761371"/>
Municipality Number	<input type="text" value="211"/>	Fax	<input type="text" value="039 - 9781687"/>
Municipal Code	<input type="text" value="211"/>	Email	<input type="text" value="Msizi@Venturennet.co.za"/>
Municipal Type	<input type="text" value="Metro"/>	Postal Address	<input type="text" value="Private Bag X 5509, Scottsburg, 4180"/>
Municipal Structure	<input type="text" value="Select one"/>	Postal Code	<input type="text"/>
Accounting System	<input type="text" value="Metro with GAMAP"/>	Street Address	<input type="text"/>
District	<input type="text" value="Local"/>	Suburb	<input type="text"/>
Municipal Manager	<input type="text" value="Local with GAMAP"/>	Web Page	<input type="text"/>
Contact Number	<input type="text" value="District (no service delivery)"/>		
Chief Financial Officer	<input type="text" value="District with GAMAP (no service delivery)"/>		
	<input type="text" value="District with service delivery"/>		
	<input type="text" value="District with service delivery and other services"/>		
	<input type="text" value="Municipality without balance sheet"/>		

Field Value



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Municipality

Municipality Name	<input type="text" value="Vulamehlo"/>	Contact Number	<input type="text" value="039 - 9761371"/>
Municipality Number	<input type="text" value="211"/>	Fax	<input type="text" value="039 - 9781687"/>
Municipal Code	<input type="text" value="211"/>	Email	<input type="text" value="Msizi@Venturenet.co.za"/>
Municipal Type	<input type="text" value="Metro"/>	Postal Address	<input type="text" value="Private Bag X 5509, Scottsburg, 4180"/>
Municipal Structure	<input type="text" value="Select one"/>	Postal Code	<input type="text"/>
Accounting System	<input type="text" value="Select one"/>	Street Address	<input type="text"/>
District	<input type="text" value="Select one"/>	Suburb	<input type="text"/>
Municipal Manager	<input type="text" value="Fund Accounting GAMAP"/>	Web Page	<input type="text"/>
Contact Number	<input type="text"/>		
Chief Financial Officer	<input type="text"/>		

Field Value



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ANNUAL DATA

Municipality

Cycle

Due Date:

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Municipality

Cycle

- Select one
- 1999/2000
- 2000/2001
- 2001/2002
- 2002/2003
- 2003/2004
- 2004/2005
- 2005/2006**
- 2006/2007

Due Date: 2007-06-02

OPERATIONAL DATA

Financial

Statistical

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STATISTICAL DATA

[Statistical Data](#)

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Municipality

Cycle

Due Date: 2007-06-02

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Municipality Cycle

Dataset for this municipa. version is empty!

FINANCIAL DATA

Submit

NOT APPLICABLE

Unappropriated surplus/accumulated deficit	<input type="text" value="4567382"/>	<input type="checkbox"/>	
Provision made for bad debts	<input type="text"/>	<input type="checkbox"/>	
Bankoverdraft	<input type="text"/>	<input type="checkbox"/>	
Long-term liabilities	<input type="text"/>	<input type="checkbox"/>	
Bulkpurchases for water and electricity	<input type="text"/>	<input type="checkbox"/>	
Call bonds	<input type="text"/>	<input type="checkbox"/>	
Cash / Bank	<input type="text"/>	<input type="checkbox"/>	
Creditors	<input type="text"/>	<input type="checkbox"/>	
Deferred charges	<input type="text"/>	<input type="checkbox"/>	Submit
Consumer deposits	<input type="text"/>	<input type="checkbox"/>	
Gross increase in consumer debtors	<input type="text"/>	<input type="checkbox"/>	
Investments (short-term)	<input type="text"/>	<input type="checkbox"/>	
Investments (long-term)	<input type="text"/>	<input type="checkbox"/>	



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Municipality Cycle

FINANCIAL DATA

Submit

NOT APPLICABLE

Unappropriated surplus/accumulated deficit	<input type="text" value="4,567,382"/>	<input type="checkbox"/>	
Provision made for bad debts	<input type="text"/>	<input type="checkbox"/>	
Bankoverdraft	<input type="text"/>	<input type="checkbox"/>	
Long-term liabilities	<input type="text"/>	<input type="checkbox"/>	
Bulkpurchases for water and electricity	<input type="text"/>	<input type="checkbox"/>	
Call bonds	<input type="text"/>	<input type="checkbox"/>	
Cash / Bank	<input type="text"/>	<input type="checkbox"/>	
Creditors	<input type="text"/>	<input type="checkbox"/>	
Deferred charges	<input type="text"/>	<input type="checkbox"/>	Submit
Consumer deposits	<input type="text"/>	<input type="checkbox"/>	
Gross increase in consumer debtors	<input type="text"/>	<input type="checkbox"/>	
Investments (short-term)	<input type="text"/>	<input type="checkbox"/>	
Investments (long-term)	<input type="text"/>	<input type="checkbox"/>	



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Municipality Cycle

FINANCIAL DATA

Submit

NOT APPLICABLE

Unappropriated surplus/accumulated deficit	<input type="text" value="4,567,382"/>	<input type="checkbox"/>	
Provision made for bad debts	<input type="text"/>	<input type="checkbox"/>	
Bank overdraft	<input type="text"/>	<input type="checkbox"/>	
Long-term liabilities	<input type="text"/>	<input type="checkbox"/>	
Bulk purchases for water and electricity	<input type="text"/>	<input type="checkbox"/>	
Call bonds	<input type="text"/>	<input type="checkbox"/>	
Cash / Bank	<input type="text"/>	<input type="checkbox"/>	
Creditors	<input type="text"/>	<input type="checkbox"/>	
Deferred charges	<input type="text"/>	<input type="checkbox"/>	Submit
Consumer deposits	<input type="text"/>	<input type="checkbox"/>	
Gross increase in consumer debtors	<input type="text"/>	<input type="checkbox"/>	
Investments (short-term)	<input type="text"/>	<input type="checkbox"/>	
Investments (long-term)	<input type="text"/>	<input type="checkbox"/>	

Last available income and expenditure statement



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Municipality Cycle

FINANCIAL DATA

Submit

NOT APPLICABLE

Unappropriated surplus/accumulated deficit	<input type="text" value="4,567,382"/>	<input type="checkbox"/>	
Provision made for bad debts	<input type="text"/>	<input type="checkbox"/>	
Bank overdraft	<input type="text"/>	<input type="checkbox"/>	
Long-term liabilities	<input type="text"/>	<input type="checkbox"/>	
Bulk purchases for water and electricity	<input type="text"/>	<input type="checkbox"/>	
Call bonds	<input type="text"/>	<input type="checkbox"/>	
Cash / Bank	<input type="text"/>	<input type="checkbox"/>	
Creditors	<input type="text"/>	<input type="checkbox"/>	
Deferred charges	<input type="text"/>	<input type="checkbox"/>	<input type="text" value="Submit"/>
Consumer deposits	<input type="text"/>	<input type="checkbox"/>	
Gross increase in consumer debtors	<input type="text"/>	<input type="checkbox"/>	
Investments (short-term)	<input type="text"/>	<input type="checkbox"/>	
Investments (long-term)	<input type="text"/>	<input type="checkbox"/>	

Appropriated surplus capture with a positive sign.
Accumulated deficit capture with a negative sign.

Long term assets / Property, plant and equipment	<input type="text"/>	<input type="checkbox"/>	
Long-term debtors / Debtors receivables	<input type="text"/>	<input type="checkbox"/>	
Net current assets	<input type="text"/>	<input type="checkbox"/>	
Provision made for working capital	<input type="text"/>	<input type="checkbox"/>	Submit
Salaries / Employee related costs	<input type="text"/>	<input type="checkbox"/>	
Statutory funds	<input type="text"/>	<input type="checkbox"/>	
Short-Term Portion of Long-Term Liabilities	<input type="text"/>	<input type="checkbox"/>	
Total capital costs / Depreciation + interest paid	<input type="text"/>	<input type="checkbox"/>	
Total net expenditure	<input type="text"/>	<input type="checkbox"/>	
Total gross expenditure	<input type="text"/>	<input type="checkbox"/>	
Total revenue	<input type="text"/>	<input type="checkbox"/>	
Total income / revenue from rates and service charges	<input type="text"/>	<input type="checkbox"/>	Submit
Levies allocated to capital projects	<input type="text"/>	<input type="checkbox"/>	
Levy income	<input type="text"/>	<input type="checkbox"/>	
Housing development fund	<input type="text"/>	<input type="checkbox"/>	
Capital replacement reserve	<input type="text"/>	<input type="checkbox"/>	
Capitalisation reserve	<input type="text"/>	<input type="checkbox"/>	
Government grant reserve	<input type="text"/>	<input type="checkbox"/>	
Donations and public contributions reserve	<input type="text"/>	<input type="checkbox"/>	
Revaluation reserve	<input type="text"/>	<input type="checkbox"/>	



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Municipality

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Municipality Cycle

Previous Version

Use Data from Previous Version

SERVICE DELIVERY DATA

Submit

NOT APPLICABLE

Number of service stands (all, domestic, business, industrial etc.)	<input type="text"/>	<input type="checkbox"/>
Number of informal stands	<input type="text"/>	<input type="checkbox"/>
Number of stands with road access	<input type="text"/>	<input type="checkbox"/>
Number of stands that can connect to the electricity network	<input type="text"/>	<input type="checkbox"/>
Number of stands that can connect to the water network	<input type="text"/>	<input type="checkbox"/>
Number of stands that can connect to the sewerage network	<input type="text"/>	<input type="checkbox"/>
Number of stands where refuse removal services are provided	<input type="text"/>	<input type="checkbox"/>
Number of domestic households	<input type="text"/>	<input type="checkbox"/>
Domestic households supplied with free basic water	<input type="text"/>	<input type="checkbox"/>
Number of domestic households supplied with free basic electricity	<input type="text"/>	<input type="checkbox"/>
Number of households identified as indigent	<input type="text"/>	<input type="checkbox"/>

ServiceDeliveryData - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites RSS Print Mail Wordpad PDF Bluetooth People

Address <http://emma.kznlgta.gov.za/ServiceDeliveryData.aspx> Go Links

Number of households reclassified as indigent	<input type="text"/>	<input type="checkbox"/>
Number of households receiving indigent subsidy	<input type="text"/>	<input type="checkbox"/>
Number of domestic owners	<input type="text"/>	<input type="checkbox"/>
Number of domestic households receiving a rates discount	<input type="text"/>	<input type="checkbox"/>
Number of stands with new access to roads	<input type="text"/>	<input type="checkbox"/>
Number of stands that will gain access to electricity service through budget provision	<input type="text"/>	<input type="checkbox"/>
Number of stands that will gain access to water service through budget provision	<input type="text"/>	<input type="checkbox"/>
Number of stands that will gain access to sewerage service through budget provision	<input type="text"/>	<input type="checkbox"/>
Number of stands that will gain access to refuse removal service through budget provision	<input type="text"/>	<input type="checkbox"/>
Distribution loss % - electricity	<input type="text"/>	<input type="checkbox"/>
Unaccounted for water %	<input type="text"/>	<input type="checkbox"/>
Unfunded mandates from other spheres of government as % of operating budget	<input type="text"/>	<input type="checkbox"/>
Unfunded mandates from other spheres of government as % of capital budget	<input type="text"/>	<input type="checkbox"/>
Indicate to what extent unfunded operating items are included in the current budget	<input type="text"/>	<input type="checkbox"/>
Indicate to what extent unfunded capital items are included in the current budget	<input type="text"/>	<input type="checkbox"/>

Submit

Done Internet

start | | EN 10:18



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Municipality

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Municipality Cycle

Submit

1 ORGANISATION

1.1 Council

1.1.1	Has an Executive Committee been appointed (Section 42 Structures Act)?	<input type="radio"/> Yes <input type="radio"/> No	
1.1.2	Does Council meet at regular intervals?	<input type="radio"/> Yes <input type="radio"/> No	
1.1.3	Remuneration of Councillors complies with regulations for office bearers?	<input type="radio"/> Yes <input type="radio"/> No	

1.2 Committees

1.2.1	Council has appointed committees to assist Council, the Executive Committee or the Executive Mayor?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.2	An Audit Committee has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.3	Terms of reference have been adopted by Audit Committee?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.4	Meetings were held at least four times in last 12 months?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.5	Committee consists of at least three members?	<input type="radio"/> Yes <input type="radio"/> No	



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Municipality Vulamehlo Cycle 2005/2006

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1 ORGANISATION

1.1 Council

Table with 3 rows of council-related questions and Yes/No radio buttons.

1.2 Committees

Table with 5 rows of committee-related questions and Yes/No radio buttons.



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1 ORGANISATION

1.1 Council

1.1.1	Has an Executive Committee been appointed (Section 42 Structures Act)?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
1.1.2	Does Council meet at regular intervals?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
1.1.3	Remuneration of Councillors complies with regulations for office bearers?	<input type="radio"/> Yes <input type="radio"/> No	

1.2 Committees

1.2.1	Council has appointed committees to assist Council, the Executive Committee or the Executive Mayor?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.2	An Audit Committee has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.3	Terms of reference have been adopted by Audit Committee?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.4	Meetings were held at least four times in last 12 months?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.5	Committee consists of at least three members?	<input type="radio"/> Yes <input type="radio"/> No	



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1 ORGANISATION

1.1 Council

1.1.1	Has an Executive Committee been appointed (Section 42 Structures Act)?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
1.1.2	Does Council meet at regular intervals?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
1.1.3	Remuneration of Councillors complies with regulations for office bearers?	<input type="radio"/> Yes <input checked="" type="radio"/> No	

1.2 Committees

1.2.1	Council has appointed committees to assist Council, the Executive Committee or the Executive Mayor?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.2	An Audit Committee has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	
1.2.3	Terms of reference have been adopted by Audit Committee?	<input type="radio"/> Yes <input type="radio"/> No	
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1.2.5	Committee consists of at least three members?	<input type="radio"/> Yes <input type="radio"/> No	





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1 ORGANISATION

1.1 Council

1.1.1	Has an Executive Committee been appointed (Section 42 Structures Act)?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
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1.1.3	Remuneration of Councillors complies with regulations for office bearers?	<input type="radio"/> Yes <input checked="" type="radio"/> No	

1.2 Committees

1.2.1	Council has appointed committees to assist Council, the Executive Committee or the Executive Mayor?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.2	An Audit Committee has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.3	Terms of reference have been adopted by Audit Committee?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.4	Meetings were held at least four times in last 12 months?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.5	Committee consists of at least three members?	<input type="radio"/> Yes <input type="radio"/> No	x

1.2.5	Committee consists of at least three members?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.6	Majority of members are not employed by the municipality or municipal entity?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.7	Procurement / Bid Committee has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.8	No councillors sit on the Procurement Committee?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.9	A Risk Management Committee has been constituted?	<input type="radio"/> Yes <input type="radio"/> No	x
1.2.10	Risk Committee meetings were held at least four times in last 12 months?	<input type="radio"/> Yes <input type="radio"/> No	x

1.3 Organisational Structure

1.3.1	Staff organogram has been approved by Council?	<input type="radio"/> Yes <input type="radio"/> No	x
1.3.2	Each post has a job description?	<input type="radio"/> Yes <input type="radio"/> No	x
1.3.3	Job evaluation has been completed for each post?	<input type="radio"/> Yes <input type="radio"/> No	x
1.3.4	Municipal Manager / Accounting Officer has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	x
1.3.5	Chief Financial Officer has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	x
1.3.6	Internal Audit Manager has been appointed?	<input type="radio"/> Yes <input type="radio"/> No	x
1.3.7	First reporting level to Municipal manager is appointed?	<input type="radio"/> Yes <input type="radio"/> No	x

1.4 Policy / Codes

1.4 Policy / Codes

	Council has approved or adopted the following policies / codes and relevant bylaws:		
1.4.1	Communication?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.2	Conditions of service?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.3	Customer management and debt collection?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.4	Delegated powers for the Council and Executive Mayor?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.5	Delegated powers for Municipal Manager and other officials?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.6	Employment equity plan?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.7	Employee Code of ethics?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.8	Employee exit / dismissal / retrenchment policy?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.9	Employee recruitment?	<input type="radio"/> Yes <input type="radio"/> No	x
	Financial policies for:		
1.4.10	Asset management?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.11	Budgeting?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.12	Financial standing orders?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.13	Indigence support?	<input type="radio"/> Yes <input type="radio"/> No	x

1.4.14	Investment and cash management?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.15	Rates / Taxation?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.16	Supply chain management?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.17	Tariffs?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.18	Treasury and finance?	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.19	Job evaluation policy / system.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.20	Local economic development.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.21	Private sector participation.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.22	Public participation / consultation.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.23	Remuneration.	<input type="radio"/> Yes <input type="radio"/> No	x
Service delivery policy for:			
1.4.24	Cleansing / refuse.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.25	Electricity.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.26	Sewerage.	<input type="radio"/> Yes <input type="radio"/> No	x
1.4.27	Water.	<input type="radio"/> Yes <input type="radio"/> No	x

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2 KEY PROCESSES

2.1 Integrated Development Plan

2.1.1	Council has adopted or approved an IDP?	<input type="radio"/> Yes <input type="radio"/> No	
2.1.2	The IDP complies with Section 26 of the Systems Act in all respects?	<input type="radio"/> Yes <input type="radio"/> No	
2.1.3	The IDP was last reviewed 6 months prior to start of this financial year?	<input type="radio"/> Yes <input type="radio"/> No	

2.2 Financial Plan

2.2.1	In support of IDP – a financial plan has been considered and adopted by Council?	<input type="radio"/> Yes <input type="radio"/> No	
2.2.2	Five future years have been forecasted as part of the financial plan?	<input type="radio"/> Yes <input type="radio"/> No	
2.2.3	Future forecasts include forecasting the balance sheet?	<input type="radio"/> Yes <input type="radio"/> No	
	Plan includes indicators and targets to measure the following:		
2.2.4	Debtors collection period	<input type="radio"/> Yes <input type="radio"/> No	

Plan includes indicators and targets to measure the following:		
2.2.4	Debtors collection period.	<input type="radio"/> Yes <input type="radio"/> No
2.2.5	Tariff increase limits.	<input type="radio"/> Yes <input type="radio"/> No
2.2.6	Capital cost burden in the operating budget.	<input type="radio"/> Yes <input type="radio"/> No
2.2.7	Staff cost burden in the operating budget.	<input type="radio"/> Yes <input type="radio"/> No
2.2.8	Monitor / limit external finance.	<input type="radio"/> Yes <input type="radio"/> No
2.2.9	Monitor liquidity / cash coverage of key regular creditors.	<input type="radio"/> Yes <input type="radio"/> No

2.3 Annual Budget

2.3.1	A budget timetable and process was tabled by Executive Mayor 10 months before start of the budget year?	<input type="radio"/> Yes <input type="radio"/> No
2.3.2	A draft budget was tabled by Executive Mayor 90 days before start of budget year?	<input type="radio"/> Yes <input type="radio"/> No
2.3.3	The budget was adopted by Council prior to commencement of the budget year?	<input type="radio"/> Yes <input type="radio"/> No
2.3.4	The budget was accepted by National Treasury without qualification / comment?	<input type="radio"/> Yes <input type="radio"/> No
2.3.5	The budget complies with IDP / Financial plan?	<input type="radio"/> Yes <input type="radio"/> No
2.3.6	Does budget reflect forecasts for two future years?	<input type="radio"/> Yes <input type="radio"/> No
2.3.7	Does the multi year budget recognize all unfunded risks that have been identified?	<input type="radio"/> Yes <input type="radio"/> No
2.3.8	Month end budget statements are submitted to Mayor within 10 days after month	<input type="radio"/> Yes <input type="radio"/> No

2.3.9	Mid year budget review completed by 25 January	<input type="radio"/> Yes <input type="radio"/> No	
2.3.10	Do the projects in the operating and capital budgets link to the IDP	<input type="radio"/> Yes <input type="radio"/> No	
2.3.11	Is a process in place for adjustments budgets	<input type="radio"/> Yes <input type="radio"/> No	

2.4 Disaster Management Plan

2.4.1	Approved by Council	<input type="radio"/> Yes <input type="radio"/> No	
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2.5 Financial Statements

2.5.1	For the last financial year - Submitted to the Auditor-General before end of August	<input type="radio"/> Yes <input type="radio"/> No	
2.5.2	For the previous financial year submitted to Auditor-General before end of August	<input type="radio"/> Yes <input type="radio"/> No	
2.5.3	Last financial year - External Audit report was not qualified	<input type="radio"/> Yes <input type="radio"/> No	
2.5.4	Previous financial year - External Audit report was not qualified	<input type="radio"/> Yes <input type="radio"/> No	
2.5.5	Statements are GAMAP compliant	<input type="radio"/> Yes <input type="radio"/> No	
2.5.6	Monthly reports required by Regulations submitted to council as required	<input type="radio"/> Yes <input type="radio"/> No	

2.6 Annual Report

2.6.1	Tabled before Council and dealt with within 9 months of end of financial year	<input type="radio"/> Yes <input type="radio"/> No	
2.6.2	Adopted by Council	<input type="radio"/> Yes <input type="radio"/> No	
2.6.3	Included the performance report	<input type="radio"/> Yes <input type="radio"/> No	
2.6.4	Performance report was audited by the Auditor General	<input type="radio"/> Yes <input type="radio"/> No	

2.6.4	Performance report was audited by the Auditor-General	<input type="radio"/> Yes <input type="radio"/> No	
2.6.5	Report included corrective action taken or to be taken	<input type="radio"/> Yes <input type="radio"/> No	
2.6.6	Included the Auditor-General's report on the financial statements	<input type="radio"/> Yes <input type="radio"/> No	

2.7 Performance Management

2.7.1	Council has adopted a performance management system	<input type="radio"/> Yes <input type="radio"/> No	
2.7.2	Prepared for last financial year	<input type="radio"/> Yes <input type="radio"/> No	
2.7.3	Audited by the Auditor-General	<input type="radio"/> Yes <input type="radio"/> No	
2.7.4	Did the audit qualify performance report	<input type="radio"/> Yes <input type="radio"/> No	
2.7.5	Prepared for previous financial year and audited	<input type="radio"/> Yes <input type="radio"/> No	
2.7.6	Has the performance of the Municipal Manager and other Section 56 appointees been measured and included	<input type="radio"/> Yes <input type="radio"/> No	
2.7.7	Is the performance of Municipal Departments measured and reviewed	<input type="radio"/> Yes <input type="radio"/> No	
2.7.8	Performance is measured against targets reflected in the IDP	<input type="radio"/> Yes <input type="radio"/> No	
2.7.9	Performance is compared to previous years target and corrective action taken or to be taken listed	<input type="radio"/> Yes <input type="radio"/> No	

2.8 Consultation

2.8.1	IDP review advertised in local press for comment?	<input type="radio"/> Yes <input type="radio"/> No	
-------	---	--	--

2.8.2	Were any relevant comments received and considered by Council	<input type="radio"/> Yes <input type="radio"/> No	
2.8.3	Is budget advertised in local press prior to adoption for comment	<input type="radio"/> Yes <input type="radio"/> No	
2.8.4	Were any relevant comments received and considered by Council	<input type="radio"/> Yes <input type="radio"/> No	
2.8.5	Was the Annual Report advertised for comment by the local community	<input type="radio"/> Yes <input type="radio"/> No	
2.8.6	The local community was involved in the development of the performance management system	<input type="radio"/> Yes <input type="radio"/> No	
2.8.7	Your Municipality gives notice to the public of all council meetings	<input type="radio"/> Yes <input type="radio"/> No	
2.8.8	All reports have been placed on website as required by LGMFM	<input type="radio"/> Yes <input type="radio"/> No	

2.9 Staff capacity / discipline

2.9.1	CFO meets prescribed competency levels	<input type="radio"/> Yes <input type="radio"/> No	
2.9.2	Have the MM and firstline managers signed performance contracts	<input type="radio"/> Yes <input type="radio"/> No	
2.9.3	Were the performance contracts reviewed and signed for the last two financial years	<input type="radio"/> Yes <input type="radio"/> No	
2.9.4	Has the remuneration of senior posts been advertised	<input type="radio"/> Yes <input type="radio"/> No	
2.9.5	Are staff appointed by the municipal manager	<input type="radio"/> Yes <input type="radio"/> No	
2.9.6	Skills test done for all staff	<input type="radio"/> Yes <input type="radio"/> No	

2.9.7	Development programme completed for all staff	<input type="radio"/> Yes <input type="radio"/> No	
2.9.8	Are budgeted staff posts sufficient to perform all functions	<input type="radio"/> Yes <input type="radio"/> No	
2.9.9	A formal grievance and disciplinary process is approved	<input type="radio"/> Yes <input type="radio"/> No	

2.10 Risk Management

2.10.1	Do you formally review risks on a six monthly basis	<input type="radio"/> Yes <input type="radio"/> No	
2.10.2	Do you use a mix of internal and external insurance	<input type="radio"/> Yes <input type="radio"/> No	
2.10.3	Do you encourage staff involvement by means of a reward system	<input type="radio"/> Yes <input type="radio"/> No	
2.10.4	Are budgeted staff posts sufficient to perform all functions	<input type="radio"/> Yes <input type="radio"/> No	
2.10.5	Is "whistleblower" process adopted	<input type="radio"/> Yes <input type="radio"/> No	
2.10.6	Does your municipality have a fraud / theft "hotline"	<input type="radio"/> Yes <input type="radio"/> No	

2.11 Financial management

2.11.1	Provincial treasury & AG has been notified of Primary bank account	<input type="radio"/> Yes <input type="radio"/> No	
	Are monthly reconciliations prepared for :		
2.11.2	debtors	<input type="radio"/> Yes <input type="radio"/> No	
2.11.3	creditors	<input type="radio"/> Yes <input type="radio"/> No	
2.11.4	bank accounts	<input type="radio"/> Yes <input type="radio"/> No	

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2.11.3	creditors	<input type="radio"/> Yes <input type="radio"/> No	
2.11.4	bank accounts	<input type="radio"/> Yes <input type="radio"/> No	
2.11.5	employee remuneration	<input type="radio"/> Yes <input type="radio"/> No	
2.11.6	Is there a formal sign-off process of reconcilliations by a level senior to preparation	<input type="radio"/> Yes <input type="radio"/> No	
2.11.7	Unreconciled items older than 3 months are not evident	<input type="radio"/> Yes <input type="radio"/> No	
2.11.8	Financial reporting in terms of the Regulations takes place at intervals required	<input type="radio"/> Yes <input type="radio"/> No	
2.11.9	Does the CFO review cash and investments on a daily basis	<input type="radio"/> Yes <input type="radio"/> No	
2.11.10	Restructured tariffs and rates for the new demarcated area	<input type="radio"/> Yes <input type="radio"/> No	
2.11.11	Were tariffs reviewed for the current financial year	<input type="radio"/> Yes <input type="radio"/> No	

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3 TRANSFORMATION

3.1 Alternative Service Delivery

Have the following services been outsourced?		
3.1.1	Internal audit?	<input type="radio"/> Yes <input type="radio"/> No
3.1.2	Legal opinions and advice?	<input type="radio"/> Yes <input type="radio"/> No
3.1.3	Engineering design and civil project procurement?	<input type="radio"/> Yes <input type="radio"/> No
3.1.4	Fleet / vehicle management?	<input type="radio"/> Yes <input type="radio"/> No
3.1.5	Debt collection?	<input type="radio"/> Yes <input type="radio"/> No
3.1.6	Property valuation for rates?	<input type="radio"/> Yes <input type="radio"/> No
3.1.7	Risk management advice?	<input type="radio"/> Yes <input type="radio"/> No
3.1.8	Insurance broking and advice?	<input type="radio"/> Yes <input type="radio"/> No
3.1.9	Meter reading?	<input type="radio"/> Yes <input type="radio"/> No
3.1.10	Information technology?	<input type="radio"/> Yes <input type="radio"/> No

3.1.11	Communication technology - telephones and radios?	<input type="radio"/> Yes <input type="radio"/> No	
3.1.12	Publications and marketing agents?	<input type="radio"/> Yes <input type="radio"/> No	
3.1.13	Does council make use of internal service districts?	<input type="radio"/> Yes <input type="radio"/> No	
Are any agreements signed with municipal service providers for :			
3.1.14	For electricity?	<input type="radio"/> Yes <input type="radio"/> No	
3.1.15	For water?	<input type="radio"/> Yes <input type="radio"/> No	
3.1.16	For sewerage?	<input type="radio"/> Yes <input type="radio"/> No	
3.1.17	For cleansing / refuse?	<input type="radio"/> Yes <input type="radio"/> No	

3.2 Staff - employment equity

3.2.1	Council has an approved / adopted demographic target?	<input type="radio"/> Yes <input type="radio"/> No	
3.2.2	Has the target been met?	<input type="radio"/> Yes <input type="radio"/> No	
3.2.3	If target is not met is there an adopted plan for compliance at some future date?	<input type="radio"/> Yes <input type="radio"/> No	

3.3 Economic

3.3.1	Has KPI's to measure economic development been adopted by Council?	<input type="radio"/> Yes <input type="radio"/> No	
3.3.2	Does Council have adopted indicator/s to measure BEE progress?	<input type="radio"/> Yes <input type="radio"/> No	
3.3.3	Does Council monitor BEE ?	<input type="radio"/> Yes <input type="radio"/> No	
3.3.4	Has Council identified non-core functions?	<input type="radio"/> Yes <input type="radio"/> No	

3.4 Unfunded mandates / risks

3.4 Unfunded mandates / risks

Has the maintenance backlogs for the following services / assets been eliminated:		
3.4.1	Roads and stormwater?	<input type="radio"/> Yes <input type="radio"/> No
3.4.2	Sewerage?	<input type="radio"/> Yes <input type="radio"/> No
3.4.3	Refuse / cleansing?	<input type="radio"/> Yes <input type="radio"/> No
3.4.4	Electricity?	<input type="radio"/> Yes <input type="radio"/> No
3.4.5	Water?	<input type="radio"/> Yes <input type="radio"/> No
3.4.6	Municipal buildings?	<input type="radio"/> Yes <input type="radio"/> No
Has Council quantified the cost of services rendered on behalf of other spheres of government for the following:		
3.4.7	Education	<input type="radio"/> Yes <input type="radio"/> No
3.4.8	Health?	<input type="radio"/> Yes <input type="radio"/> No
3.4.9	Policing?	<input type="radio"/> Yes <input type="radio"/> No
3.4.10	Roads and stormwater?	<input type="radio"/> Yes <input type="radio"/> No

3.4.11	Housing?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.12	Poverty relief on rates and tariffs not funded by the equitable share?	<input type="radio"/> Yes <input type="radio"/> No	
Has Council quantified that there is a service delivery backlog (or that there is no backlog) for the following services / assets:			
3.4.13	Roads and stormwater?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.14	Sewerage?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.15	Refuse / cleansing?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.16	Electricity?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.17	Water?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.18	Municipal buildings?	<input type="radio"/> Yes <input type="radio"/> No	
3.4.19	Has the impact of REDS been determined?	<input type="radio"/> Yes <input type="radio"/> No	

3.5 Existing development

3.5.1	Has Council established the education levels within the municipal area?	<input type="radio"/> Yes <input type="radio"/> No	
3.5.2	Has Council established the existing poverty levels?	<input type="radio"/> Yes <input type="radio"/> No	
3.5.3	Has Council established the existing population demographics in terms of age profile?	<input type="radio"/> Yes <input type="radio"/> No	

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3.5.4	Has Council established the existing health levels?	<input type="radio"/> Yes <input type="radio"/> No
3.5.5	Has Council established the existing levels of employment?	<input type="radio"/> Yes <input type="radio"/> No
3.5.6	Has Council established the existing local economic activity /growth indicators?	<input type="radio"/> Yes <input type="radio"/> No
Has Council established the existing levels of service delivery for the following:		
3.5.7	Roads?	<input type="radio"/> Yes <input type="radio"/> No
3.5.8	Electricity?	<input type="radio"/> Yes <input type="radio"/> No
3.5.9	Water?	<input type="radio"/> Yes <input type="radio"/> No
3.5.10	Sanitation?	<input type="radio"/> Yes <input type="radio"/> No
3.5.11	Cleansing / refuse?	<input type="radio"/> Yes <input type="radio"/> No
3.5.12	Electricity distribution loss?	<input type="radio"/> Yes <input type="radio"/> No
3.5.13	Water distribution loss?	<input type="radio"/> Yes <input type="radio"/> No
Has Council established the existing levels compared to other municipalities for the following services:		
3.5.14	Cost of electricity supplied?	<input type="radio"/> Yes <input type="radio"/> No
3.5.15	Cost of water supplied?	<input type="radio"/> Yes <input type="radio"/> No
3.5.16	Average cost per kilometer of roads?	<input type="radio"/> Yes <input type="radio"/> No
3.5.17	Cost per receipt issued?	<input type="radio"/> Yes <input type="radio"/> No
3.5.18	IT spent %?	<input type="radio"/> Yes <input type="radio"/> No
Has Council identified its strengths and weaknesses in terms of the following:		

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3.5.8	Electricity?	<input type="radio"/> Yes <input type="radio"/> No
3.5.9	Water?	<input type="radio"/> Yes <input type="radio"/> No
3.5.10	Sanitation?	<input type="radio"/> Yes <input type="radio"/> No
3.5.11	Cleansing / refuse?	<input type="radio"/> Yes <input type="radio"/> No
3.5.12	Electricity distribution loss?	<input type="radio"/> Yes <input type="radio"/> No
3.5.13	Water distribution loss?	<input type="radio"/> Yes <input type="radio"/> No
Has Council established the existing levels compared to other municipalities for the following services:		
3.5.14	Cost of electricity supplied?	<input type="radio"/> Yes <input type="radio"/> No
3.5.15	Cost of water supplied?	<input type="radio"/> Yes <input type="radio"/> No
3.5.16	Average cost per kilometer of roads?	<input type="radio"/> Yes <input type="radio"/> No
3.5.17	Cost per receipt issued?	<input type="radio"/> Yes <input type="radio"/> No
3.5.18	IT spent %?	<input type="radio"/> Yes <input type="radio"/> No
Has Council identified its strengths and weaknesses in terms of the following:		
3.5.19	Natural resources?	<input type="radio"/> Yes <input type="radio"/> No
3.5.20	Environmental issues?	<input type="radio"/> Yes <input type="radio"/> No
3.5.21	Marketability?	<input type="radio"/> Yes <input type="radio"/> No
3.5.22	Climate?	<input type="radio"/> Yes <input type="radio"/> No

Submit



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ANNUAL DATA

Municipality

Cycle

Due Date: 2007-06-02

- OPERATIONAL DATA
 - [Financial Data](#)
 - [Service Delivery Data](#)

- INSTITUTIONAL DATA
 - [Organisation](#)
 - [Key Processes and Compliance](#)
 - [Transformation](#)

- STATISTICAL DATA
 - [Statistical Data](#)

[NOTIFY MUNICIPAL MANAGER](#)

Date Completed:





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Municipality Cycle

STATICSTICAL DATA

Submit

Category	Question	Value and Number	Not Applicable
Population / customers	Population for the municipal area	<input type="text"/>	<input type="checkbox"/>
	Total number of accounts issued per month	<input type="text"/>	<input type="checkbox"/>
Council	Number of councillors	<input type="text"/>	<input type="checkbox"/>
	Total number of households	<input type="text"/>	<input type="checkbox"/>
	Number households less than R1500 income per month	<input type="text"/>	<input type="checkbox"/>
	Number of council committees	<input type="text"/>	<input type="checkbox"/>
	Income from rates	<input type="text"/>	<input type="checkbox"/>
	Budget for the democratic process (council and committees)	<input type="text"/>	<input type="checkbox"/>
	Remuneration of councillors per annum	<input type="text"/>	<input type="checkbox"/>
	Cost of democratic process as % of rates income	<input type="text"/>	<input type="checkbox"/>
	Councillor remuneration as % of rates income	<input type="text"/>	<input type="checkbox"/>

OtherStatData - Microsoft Internet Explorer

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Address <http://emma.kznlgta.gov.za/OtherStatData.aspx> Go Links

	Ratio of population to councillor	<input type="text"/>	<input type="checkbox"/>
Human resources	Total number of posts per approved organogram	<input type="text"/>	<input type="checkbox"/>
	Number of posts in organogram - senior level (MM and first reporting line)	<input type="text"/>	<input type="checkbox"/>
	Number of other level posts in organogram	<input type="text"/>	<input type="checkbox"/>
Posts filled rating	Number of senior level posts filled	<input type="text"/>	<input type="checkbox"/>
	Number of posts filled - other levels	<input type="text"/>	<input type="checkbox"/>
Experience / qualification	Average years working experience at senior level (MM and HOD's)	<input type="text"/>	<input type="checkbox"/>
	Average years municipal experience of senior level (MM and HOD's)	<input type="text"/>	<input type="checkbox"/>
	Number of officials at senior level without tertiary qualifications (MM and HOD's)	<input type="text"/>	<input type="checkbox"/>
	Average years working experience of all other levels	<input type="text"/>	<input type="checkbox"/>
	Average years municipal experience of all other levels	<input type="text"/>	<input type="checkbox"/>
	Number of officials with tertiary qualifications in all other levels	<input type="text"/>	<input type="checkbox"/>
	Number of staff members with a grade 12 education (all staff excluding senior level)	<input type="text"/>	<input type="checkbox"/>
Recruitment	Number of staff members without grade 12 education (all staff excluding senior level)	<input type="text"/>	<input type="checkbox"/>
	Number of posts with job descriptions completed	<input type="text"/>	<input type="checkbox"/>
	Number of posts with job evaluations completed	<input type="text"/>	<input type="checkbox"/>
	Average recruitment time (from date post vacant to date posts filled)	<input type="text"/>	<input type="checkbox"/>
	Posts filled at the end of the last financial year	<input type="text"/>	<input type="checkbox"/>

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	Vacant posts at the end of the last financial year	<input type="text"/>	<input type="checkbox"/>
Capacity shortfall	Total number of posts provided for in the budget	<input type="text"/>	<input type="checkbox"/>
	Total number of posts filled and provided for in the budget	<input type="text"/>	<input type="checkbox"/>
	Total number of posts vacant and provided for in the budget	<input type="text"/>	<input type="checkbox"/>
	If the budgeted staff posts are insufficient to carry out all functions state the additional number of staff required	<input type="text"/>	<input type="checkbox"/>
Skills development	Number of positions for which a skills development audit has been completed	<input type="text"/>	<input type="checkbox"/>
	Amount budgeted for skills development	<input type="text"/>	<input type="checkbox"/>
	Amount budgeted for other training	<input type="text"/>	<input type="checkbox"/>
Disciplinary effectiveness	Number of disciplinary hearings held during the last 12 months	<input type="text"/>	<input type="checkbox"/>
	Number of guilty verdicts	<input type="text"/>	<input type="checkbox"/>
	Number of cases for theft or fraud found guilty during the last 12 months	<input type="text"/>	<input type="checkbox"/>
	Number of staff reinstated after appeals during the last 12 months	<input type="text"/>	<input type="checkbox"/>
	Number of staff suspended during the last 12 months	<input type="text"/>	<input type="checkbox"/>
PDI representation	Number of staff members dismissed after appeals during the last 12 months	<input type="text"/>	<input type="checkbox"/>
	Employee equity demographic target (BCIW)	<input type="text"/>	<input type="checkbox"/>
	Present employee equity demographics breakdown - BCIW - senior level	<input type="text"/>	<input type="checkbox"/>
	Present employee equity demographics breakdown - BCIW - all other levels	<input type="text"/>	<input type="checkbox"/>
	Target date for compliance with the equity target	<input type="text"/>	<input type="checkbox"/>
	National Key Indicators - employment equity in three top levels	<input type="text"/>	<input type="checkbox"/>

Done Internet

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[2.1 Data Capture Cycle](#)

3. Reports





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Cycle

CYCLE

Description

Date Created - - (yyyy - mm - dd)

Due Date - - (yyyy - mm - dd)

Grace Period (days) Final Date (due date + grace period) : 2006-12-29

Frequency

Add New

Save

MUNICIPAL DATASET

Municipality

Grace Period (days) Final Date (due date + grace period) : 2007-06-30

Date Completed - - (yyyy - mm - dd)

Save



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1. Data Capturing

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ANNUAL DATA

Municipality

Cycle

Due Date: 2007-06-02

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Date Completed:





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1. Data Capturing

1.1 Monthly Data :

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Region <select one>

View Report

District

Municipality <Select a Value>

Cycle <Select a Value>



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Region

District

Municipality

Cycle

- <Select a Value>
- 1999/2000
- 2000/2001
- 2001/2002
- 2002/2003
- 2003/2004
- 2004/2005
- 2005/2006
- 2006/2007



KwaZulu-Natal Department of Local Government and Traditional Affairs

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District

Municipality Umdoni

Cycle 2006/2007

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District

Municipality

Cycle

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Overall Results

Municipality: Umdoni

Cycle: 2006/2007

	CPF Weight	RESULT	TARGET	WEIGHTED RESULT	WEIGHTED TARGET	ALERTS
INSTITUTIONAL - STATUTORY COMPLIANCE	0.2					
KEY PROCESSES		0.810	1.00	0.162	0.20	2
ORGANISATION		0.723	1.00	0.145	0.20	2
TRANSFORMATION		0.800	1.00	0.160	0.20	3

Compliance Alerts





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Select Type of Report to View Overall Results

Province <select one> Region <select one>
 District Municipality Umdoni
 Cycle 2006/2007

View Report

1 of 1 100% Find | Next Select a format Export

TRANSFORMATION	0.800	1.00	0.160	0.20	3	<i>Compliance Alerts</i>
	0.785	1.00	0.157	0.20	7	
INSTITUTIONAL - GENERAL PERFORMANCE	0.3	0.218	1.00	0.065	4	<i>Service Delivery Alerts</i>
FINANCIAL VIABILITY	0.5	0.700	1.00	0.350	2	<i>Financial Viability Alerts</i>
Overall Total :	1.703	3.00	0.572	1.00	13	



Financial Viability

Municipality: Umdoni

Weight: 0.5

Indicator	Result	Score	Target	Weighted Target	Weighted Score	Alert
Coverage of STPLTL	1,502.00 %	5%	5%	0.025	0.025	NO
Short-term debt	16.00 %	5%	5%	0.025	0.025	NO
Debtors test (increase in debtors)	-9.00 %	15%	15%	0.075	0.075	NO
Creditors turnover rate (days)	52.75	5%	5%	0.025	0.025	NO
Capital Cost as % of income	0.00 %	5%	5%	0.025	0.025	NO
Staff cost as % of gross expenditure	25.00 %	5%	5%	0.025	0.025	NO
Grant dependency (not in use)			0%	0	0	
Long term debt as % of total operating income	16.00 %	20%	20%	0.1	0.1	NO
Cash funded	-19.00 %	5%	5%	0.025	0.025	NO
Salary and bulk purchases as % of available cash	2,196.00 %	5%	5%	0.025	0.025	NO
Funding options employed for Net Current Assets	-535.00 %	0%	15%	0.075	0	YES
Funding options employed for Long Term Assets	19.00 %	0%	5%	0.025	0	YES
Priority fund allocated to capital projects as % of low income			10%	0.05	0	



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Select Type of Report to View Overall Results

- Select one
- Institutional Compliance
- Institutional Performance
- Financial Viability
- Overall Results
- Monthly Financial Report
- Consolidated Report
- Combined Income and Expenditure
- Combined Balance Sheet
- Financial Viability Alerts
- Managers**
- Statutory Compliance
- Totals
- Trends
- Values
- Monthly current assets liability report
- Monthly combined current assets liability report
- Dora

Province <select one>

District

Cycle 2006/2007

View Report



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Select Type of Report to View

Municipality Cycle

[View Report](#)

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Managers Report

Municipality: Umdoni

Cycle: 2006/2007

	CPF Weight	RESULT	TARGET	WEIGHTED RESULT	WEIGHTED TARGET	ALERTS
INSTITUTIONAL - STATUTORY COMPLIANCE						
KEY PROCESSES		0.810	1.00	0.162	0.20	2
ORGANISATION		0.723	1.00	0.145	0.20	2
TRANSFORMATION		0.800	1.00	0.160	0.20	3
0.2		0.785	1.00	0.157	0.20	7



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Municipality Cycle

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INSTITUTIONAL - GENERAL PERFORMANCE		0.218	1.00	0.065	0.30	4
--	--	-------	------	-------	------	---

0.3

FINANCIAL VIABILITY		0.700	1.00	0.350	0.50	2
----------------------------	--	-------	------	-------	------	---

0.5

Overall Total :	1	1.703	3.00	0.572	1.00	13
------------------------	----------	--------------	-------------	--------------	-------------	-----------

FINANCIAL VIABILITY		
Indicator	Alert	Comment
Funding options employed for Net Current Assets	YES	The municipality is using reserves, trust funds or statutory funds to finance net current assets Cash flow difficulties may occur. The provision for working capital must be increased.



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FINANCIAL VIABILITY

Indicator	Alert	Comment
Funding options employed for Net Current Assets	YES	The municipality is using reserves, trust funds or statutory funds to finance net current assets Cash flow difficulties may occur. The provision for working capital must be increased. Credit control and debt collection must be enhanced. Total funding options must be revised.
Funding options employed for Long Term Assets	YES	External loans and dedicated capital funds are insufficient to finance long-term assets Funds required for operating purposes or trust funds are used to finance capital. Municipality needs to borrow additional funds.
Funding options employed for Net Current Assets	YES	The municipality is using reserves, trust funds or statutory funds to finance net current assets Cash flow difficulties may occur. The provision for working capital must be increased. Credit control and debt collection must be enhanced. Total funding options must be revised.
Funding options employed for Long Term Assets	YES	External loans and dedicated capital funds are insufficient to finance long-term assets



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GENERAL PERFORMANCE

Indicator	Alert	Comment
-----------	-------	---------

STATUTORY COMPLIANCE

The following questions had negative responses:

Organisation	Ref No	Question
Organisational structure	1.3.1	Staff organogram has been approved by Council?
Organisational structure	1.3.2	Each post has a job description?
Organisational structure	1.3.3	Job evaluation has been completed for each post?
Organisational structure	1.3.4	Municipal Manager / Accounting Officer has been appointed?
Organisational structure	1.3.5	Chief Financial Officer has been appointed?



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Municipality Cycle

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- Select a format
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 - Excel
 - Web archive
 - Acrobat (PDF) file**
 - TIFF file
 - CSV (comma delimited)
 - XML file with report data

Managers Report


Municipality: Umdoni

Cycle: 2006/2007


	CPF Weight	RESULT	TARGET	WEIGHTED RESULT	WEIGHTED TARGET	ALERTS
INSTITUTIONAL - STATUTORY COMPLIANCE						
KEY PROCESSES		0.810	1.00	0.162	0.20	2
ORGANISATION		0.723	1.00	0.145	0.20	2
TRANSFORMATION		0.800	1.00	0.160	0.20	3
0.2		0.785	1.00	0.157	0.20	7

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0.2

0.785 1.00 0.157 0.20 7

Pages

Managers Report

Municipality: Umdoni

Cycle: 2006/2007

	CPF Weight	RESULT	TARGET	WEIGHTE D RESULT	WEIGHTE D TARGET	ALERTS
INSTITUTIONAL - STATUTORY COMPLIANCE	0.2					
KEY PROCESSES		0.810	1.00	0.162	0.20	2
ORGANISATION		0.723	1.00	0.145	0.20	2
TRANSFORMATION		0.800	1.00	0.160	0.20	3
		0.785	1.00	0.157	0.20	7
INSTITUTIONAL - GENERAL PERFORMANCE	0.3	0.161	1.00	0.048	0.30	9
FINANCIAL VIABILITY	0.5	0.700	1.00	0.350	0.50	2
Overall Total :	1	1.646	3.00	0.555	1.00	18

Attachments

Comments

Pages

Attachments

Comments

FINANCIAL VIABILITY		
Indicator	Alert	Comment
Funding options employed for Net Current Assets	YES	The municipality is using reserves, trust funds or statutory funds to finance net current assets Cash flow difficulties may occur. The provision for working capital must be increased. Credit control and debt collection must be enhanced. Total funding options must be revised.
Funding options employed for Long Term Assets	YES	External loans and dedicated capital funds are insufficient to finance long-term assets Funds required for operating purposes or trust funds are used to finance capital. Municipality needs to borrow additional funds.
Funding options employed for Net Current Assets	YES	The municipality is using reserves, trust funds or statutory funds to finance net current assets Cash flow difficulties may occur. The provision for working capital must be increased. Credit control and debt collection must be enhanced. Total funding options must be revised.
Funding options employed for Long Term Assets	YES	External loans and dedicated capital funds are insufficient to finance long-term assets Funds required for operating purposes or trust funds are used to finance capital. Municipality needs to borrow additional funds.

GENERAL PERFORMANCE		
Indicator	Alert	Comment
% of households provided with free basic water	YES	
% of households provided with free basic electricity	YES	
% of households provided with rates discount	YES	
% of households receiving indigent subsidy	YES	
% of stands with new access to roads	YES	
% of stands with new access to electricity	YES	
% of stands with new access to water	YES	
% of stands with new access to sewerage	YES	
% of stands with new access to refuse removal	YES	

STATUTORY COMPLIANCE		
The following questions had negative responses:		
Organisation	Ref No	Question
Organisational structure	1.3.1	Staff organogram has been approved by Council?
Organisational structure	1.3.2	Each post has a job description?

Organisational structure	1.3.3	Job evaluation has been completed for each post?
Organisational structure	1.3.4	Municipal Manager / Accounting Officer has been appointed?
Organisational structure	1.3.5	Chief Financial Officer has been appointed?
Organisational structure	1.3.6	Internal Audit Manager has been appointed?
Organisational structure	1.3.7	First reporting level to Municipal manager is appointed?
Policy / codes	1.4.16	Supply chain management?
Policy / codes	1.4.17	Tariffs?
Policy / codes	1.4.18	Treasury and finance?
Policy / codes	1.4.3	Customer management and debt collection?
Policy / codes	1.4.4	Delegated powers for the Council and Executive Mayor?
Policy / codes	1.4.5	Delegated powers for Municipal Manager and other officials?
Transformation		
Alternative service delivery	Ref No	Question
Alternative service delivery	3.1.4	Fleet / vehicle management?
Alternative service delivery	3.1.5	Debt collection?
Alternative service delivery	3.1.6	Property valuation for rates?
Economic focus	3.3.1	Has KPI's to measure economic development been adopted by Council?
Economic focus	3.3.2	Does Council have adopted indicator/s to measure BEE progress?
Economic focus	3.3.3	Does Council monitor BEE ?
Economic focus	3.3.4	Has Council identified non-core functions?
Unfunded mandates / risks	3.4.10	Roads and stormwater?
Unfunded mandates / risks	3.4.11	Housing?
Unfunded mandates / risks	3.4.12	Poverty relief on rates and tariffs not funded by the equitable share?
Unfunded mandates / risks	3.4.7	Education?
Unfunded mandates / risks	3.4.8	Health?
Unfunded mandates / risks	3.4.9	Policing?
Key Processes		
Performance management	Ref No	Question
Performance management	2.7.1	Council has adopted a performance management system?

Performance management	2.7.2	A performance management report (PMR) was prepared for the last financial year?
Performance management	2.7.3	The PMR was audited by the Auditor-General?
Performance management	2.7.4	Did the Auditor qualify the PMR?
Performance management	2.7.5	A PMR was prepared for previous financial year and audited?
Performance management	2.7.6	Has the performance of the Municipal Manager and other Section 56 appointees been measured and inclu
Performance management	2.7.7	Is the performance of municipal departments measured and reviewed?
Performance management	2.7.8	Performance is measured against targets reflected in the IDP?
Performance management	2.7.9	Performance is compared to previous years target and the corrective action taken or to be taken has
Staff capacity / discipline	2.9.1	The CFO meets prescribed competency levels?
Staff capacity / discipline	2.9.2	Have the MM and first line managers signed performance contracts?
Staff capacity / discipline	2.9.3	Have the performance contracts been reviewed and signed for the last two financial years?
Staff capacity / discipline	2.9.4	Has the remuneration of senior posts been advertised?
Staff capacity / discipline	2.9.5	Are staff below first line managers appointed by the municipal manager?
Staff capacity / discipline	2.9.6	A skills test has been completed for all staff?



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- Short-term debt
- Financial viability
- Informal stands
- Debtors test (increase in debtors)
- Coverage of STPLTL
- Creditors turnover rate (days)
- Capital Cost as % of income
- Unappropriated surplus/accumulated deficit
- Provision made for bad debts
- Bankoverdraft
- Long-term liabilities
- Bulkpurchases for water and electricity
- Call bonds
- Cash
- Creditors
- Deferred charges
- Consumer deposits
- Levies allocated to capital projects
- Gross increase in consumer debtors
- Investments (short-term)
- Investments (long-term)
- Long-term assets
- Long-term debtors
- Net current assets
- Provision for Working Capital
- Salaries / Employee related costs
- Statutory funds
- Short-term Portion of long-Term Liabilities

Province

District

Cycle 2006/2007

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Select Type of Report to View Trends

Field Service stands

Province

View Report

Region

District

Municipality Umdoni

Cycle 2006/2007



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Select Type of Report to View

Field: Province:

Region: District:

Municipality: Cycle:

View Report

Region:

District:

Municipality: Umdoni

Cycle: 2006/2007

Field: Service stands

Municipality	2003/2004	2004/2005	2005/2006	2006/2007
Umdoni	200000	300000	450000	500000



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Select Type of Report to View

Field 1	<input type="text" value="Investments (short-term)"/>	Field 2	<input type="text" value="Creditors"/>	<input type="button" value="View Report"/>
Field 3	<input type="text" value="Salaries / Employee related costs"/>	Field 4	<input type="text" value="Long-term assets"/>	
Province	<input type="text"/>	Region	<input type="text"/>	
District	<input type="text"/>	Municipality	<input type="text" value="Umdoni"/>	
Cycle	<input type="text" value="2006/2007"/>			

Field: Investments (short-term)

2006/2007	Creditors	Investments (short-term)	Long-term assets	Salaries / Employee costs
Umdoni	51,430,921	172,116,849	319,229,299	106
Total	51,430,921	172,116,849	319,229,299	106



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Select Type of Report to View

Field 1	<input type="text" value="Service stands"/>	Field 2	<input type="text"/>
Field 3	<input type="text"/>	Field 4	<input type="text"/>
Province	<input type="text"/>	Region	<input type="text"/>
District	<input type="text" value="DC 21 Ugu"/>	Municipality	<input type="text"/>
Cycle	<input type="text" value="2006/2007"/>		

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2006/2007	Service stands
Ezingoleni	30,000
Hibiscus Coast	30,000
Umdoni	50,000
uMuziwabantu	30,000
Umzumbe	30,000
Vulamehlo	30,000
Total	200,000



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Select Type of Report to View

Province

Region

District

Municipality

Cycle

Field 1

Field 2

Field 3

Field 4

Region:

District: DC 21 Ugu

Municipality:

Cycle: 2006/2007

Field	Total
Service stands	200000





KwaZulu-Natal Department of Local Government and Traditional Affairs

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System Admin

Models and Weights

[Ratio Models](#)

[CPF Weights](#)

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Screen Admin

[Other Statistical Questions](#)



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Model: Financial Viability Service Delivery

Municipality Type
Viability Ratio

- Select one
- Select one
- Metro
- Metro with GAMAP
- Local
- Local with GAMAP
- District (no service delivery)
- District with GAMAP (no service delivery)
- District with service delivery
- District with service delivery and GAMAP
- Municipality without balance sheet

Range: ... >= > ... >= > ...

Result: % | % | %

Confirm



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Model: Financial Viability Service Delivery

Municipality Type: Local with GAMAP

Viability Ratio: Short-term debt

Range: ... <= 16 < ... <= 20 < ... <= 25 < ... <= 30 < ...

Result: 5 % | 3 % | 2 % | 1 % | 0 %

Save

Confirm



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Municipality Type

Coverage of STPLTL	<input type="text" value="5"/>	%
Short-term debt	<input type="text" value="5"/>	%
Debtors tests	<input type="text" value="20"/>	%
Creditors turnover	<input type="text" value="5"/>	%
Capital Cost Burden	<input type="text" value="5"/>	%
Staff cost	<input type="text" value="5"/>	%
Grant dependency	<input type="text" value="0"/>	%
Long-term debt as %of operating income	<input type="text" value="20"/>	%
Cash funded	<input type="text" value="5"/>	%
Salary and bulk purchases coverage	<input type="text" value="5"/>	%
Net current assets	<input type="text" value="20"/>	%
Long-term assets	<input type="text" value="5"/>	%
Priority fund allocation	<input type="text" value="0"/>	%

Total : 100 %



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[Monthly combined current assets/liability](#)

2. ANNUAL

[Overall Results](#)

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[Institutional Performance](#)

[Viability-Financial](#)

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3. MANAGEMENT

[Managers](#)

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4. ATLAS

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5. ADMIN

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Select Type of Report to View

Province

Region

District

Municipality

Cycle

Annexure B2 - Combined Balance Sheet

Province:

Region:

District:

Municipality: Umdoni

Year: 2003/2004

CAPITALEMPLOYED	Current	Previous

Annexure B2 - Combined Balance Sheet

Province:

Region:

District:

Municipality: Umhloni

Year: 2003/2004

CAPITAL EMPLOYED	Current	Previous
1 FUNDS AND RESERVES	78,129,360	74,308,612
2 Statutory funds	73,425,135	71,518,399
3 Reserves	4,704,225	2,790,213
4 (Accumulated deficit) / Retained surplus	13,389,432	7,326,139
5 Trust funds		
6 Long term liabilities	2,497,640	4,985,361
7 Consumer deposits		
8 TOTAL CAPITAL EMPLOYED	94,016,432	86,620,112
EMPLOYMENT OF CAPITAL		
9 Fixed assets	37,288,088	41,633,469
10 Investments	18,323,698	11,117,144
11 Long term debtors	94,300	43,269
12 Deferred charges		
13 NET CURRENT ASSETS/LIABILITIES	38,310,346	33,826,230
14 CURRENT ASSETS	47,348,207	46,832,002
15 Inventory	114,691	29,710
16 Debtors	46,625,528	46,687,120
17 Cash	587,954	5,950
18 Short term portion of long term debtors	20,034	109,222
19 CURRENT LIABILITIES	8,927,964	12,996,772

35	20 Provisions		2,224,064	2,250,668
36	21 Creditors		6,398,797	6,358,310
37	22 Short term portion of long term liabilities		415,000	1,164,080
38	23 Bank overdraft			3,232,714
39	24 TOTAL EMPLOYMENT OF CAPITAL		94,016,432	86,620,112

NOTES TO THE BALANCE SHEET & INCOME STATEMENT (NB)

43	Debtors outstanding			
44	25 Debtors		51,685,481	3,232,714
45	26 Adjustments			86,620,112
46	27 Provisions for bad debts		51,685,481	51,379,459
47		Net debtors	103,370,962	102,758,918
48	Contributions			
49	28 Statutory funds		5,059,953	
50	29 Bad debts		46,625,528	51,379,459
51	30 Other		1,972,640	4,692,339
52		Total	53,658,121	55,564,820
53	31 Annuity loans		525,000	46,687,120
54	32 Long-term bonds			51,379,459
55	33 Call bonds			4,692,339
56	34 Housing loans		2,497,640	46,687,120
57		Total	3,022,640	5,785,361



FEATURES

- User Friendly
- Consolidated Information Database
- Municipal Management Information System
- Reporting Tool
- Improved Data Integrity
- Less Onerous
 - Frequency of Data Capturing
 - Number of Fields
 - Automatic Data Extraction
- Council Oversight and Accountability



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FUTURE PLANS

- Interface to Municipal Operating Systems
- Automatic Data Extraction
- National Roll out by CoGTA

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PEOPLE-CENTRED SUSTAINABLE LOCAL GOVERNANCE WHICH FOCUSES ON EFFECTIVE SERVICE DELIVERY RESPONSIVE TO THE NEEDS OF THE COMMUNITIES



SYSTEM MANAGEMENT

- Website
 - <http://emma.kznlgta.gov.za>
- Systems Administrator
 - Mr Tommy Ackerman
 - Tel./Fax: 033 – 355 6247/6289
 - E-mail: thomas.ackerman@kznlgta.gov.za
- Programme Manager
 - Mrs Joey Krishnan
 - General Manager: Municipal Finance
 - joey.krishnan@kznlgta.gov.za



KZN SERVICE DELIVERY PRIORITIES

- Infrastructure
 - Water and Sanitation
 - Electricity
 - Roads
 - Housing
- Operation & Maintenance Costs
- Indigent Management
 - FBS



CHALLENGES

- Cost of Compliance – Over-regulation?
- High turnover of staff
- Limited municipal finance skills in market place
- Legal Gaps
 - LG Structural Issues
- Adequacy of Funding
- Funding Streams and Timing
- Indigent Management



CHALLENGES

- Accounting Standards & Auditing
 - Asset Management
 - Performance Auditing
- Debt Management and Revenue Protection
- Revenue enhancement
- O&M and proper Infrastructure Planning
- Implementation of the MPRA – High costs of compliance
- Sustaining or improving audit outcomes
- Weak Council Oversight and Accountability



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PROVINCIAL PROGRAMMES

- Municipal Support Programme
- Management Assistance Programme
- Siyenza Manje
- District Area Finance Forums
- Engagement with Mayors and MMs on EMMA+
- Municipal Finance Learnership
- Workshops on Audit Processes & Annual Reports
- Operation Clean Audit
- Establishment of Municipal SCOPAs

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PEOPLE-CENTRED SUSTAINABLE LOCAL GOVERNANCE WHICH FOCUSES ON EFFECTIVE SERVICE DELIVERY RESPONSIVE TO THE NEEDS OF THE COMMUNITIES



OPERATION CLEAN AUDIT

- **Milestones (2009 – 2014)**
 - Between 2010 and 2011, no municipality achieving Adverse and Disclaimer Audit opinions
 - At least 60% of the 283 municipalities achieving unqualified audit opinion by 2012
 - At least an increase in municipalities achieving unqualified audit percentage to 75% by 2013
 - All municipalities achieving unqualified audit opinion by 2014



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Thank you!

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