

SECTION G: ORGANISATIONAL & INDIVIDUAL PERFORMANCE MANAGEMENT SYSTEM

The Municipal Systems Act, enacted in November 2000, requires all municipalities to:

- Develop a performance management system
- Set targets, monitor and review performance based on indicators linked to their integrated development plan (IDP)
- Publish an annual report on performance for the councilors, staff, the public and other spheres of government
- Incorporate and report on a set of general indicators prescribed nationally by the minister responsible for local government
- Conduct an internal audit on performance before tabling the report
- Have their annual performance report audited by the Auditor-General
- Involve the community in setting indicators and targets and reviewing municipal performance

4. KEY PERFORMANCE AREAS

Based on the issues identified, the key performance areas for the municipality have been defined as:

- Service Delivery
- Economic Development
- Social Development
- Institutional Development
- Financial Management
- Good governance and public participation

In addition to these, a number of key National indicators are prescribed, that must form part of the Municipality's Performance Management System.

5. BASIC PRINCIPLES OF ZULULAND DISTRICT MUNICIPALITY PERFORMANCE MANAGEMENT SYSTEM

- It is Council's responsibility to adopt the PMS.
- The Executive Committee is responsible for the development of the system. However, the Executive Committee may assign responsibilities to the Municipal Manager in this regard, but remains accountable for the development of the PMS.
- The process of developing the system must be inclusive, participatory and transparent.
- The PMS must be simple, realistic, fair and objective, developmental and non-punitive.
- The IDP process and the PMS process should appear to be seamlessly integrated.

6. MUNICIPAL INSTITUTIONAL ARRANGEMENTS

The municipality has established a project team comprising of the Municipal Manager and head of Departments to facilitate the performance management process within the Municipality. This team is responsible for the drafting, implementation and monitoring of the entire performance process within the Municipality

The Team is responsible for:

- Preparing the organization for change with the objective of reaching a common understanding of performance management within the organization;
- Facilitating the development of the PMS framework; and
- Supporting the organization in the implementation of the PMS framework.

The Zululand District Municipality has an Audit and Risk Management Committee set up in accordance with the prescripts of the Municipal Finance Management Act No. 56 of 2003, section 166. The Committee comprises of two independent members, who are not in the employ of the Zululand District Municipality, nor are they political office bearers.

The Chairperson of the Audit Committee is an independent person who is knowledgeable of the status of the position and has the requisite legal, business and leadership skills. The Committee operates in terms of written terms of reference approved by the municipality's Accounting Officer and Council's Executive Committee, which is in accordance with best practice.

6.1 AUDIT AND RISK MANAGEMENT COMMITTEE

The Zululand District Municipality has an Audit and Risk Management Committee set up in accordance with the prescripts of the Municipal Finance Management Act No. 56 of 2003, section 166. The Committee comprises of two independent members, who are not in the employ of the Zululand District Municipality, nor are they political office bearers.

The Chairperson of the Audit Committee is an independent person who is knowledgeable of the status of the position and has the requisite legal, business and leadership skills. The Committee operates in terms of written terms of reference approved by the municipality's Accounting Officer and Council's Executive Committee, which is in accordance with best practice.

The Committee performs its responsibilities as required in terms of the Municipal Finance Management Act (MFMA), as well as the code of Corporate Governance. The Audit Committee meets a minimum of four (4) times during a financial year. The Following issues are deliberated upon:

- The adequacy, reliability and accuracy of financial reporting and information;
- The activities and effectiveness of internal audit function;
- The accounting and auditing concerns identified as a result of the internal or external audits;
- The effectiveness of the internal control systems;
- Risk Management;
- Compliance with the MFMA and other applicable legislation;
- Performance Management; and
- Reports on forensic investigations.

6.2 INTERNAL AUDIT

The Zululand District Municipality has a system of Internal Audit under the control and direction of its Audit and Risk Committee. Based on the results of assurance work carried out by the Internal Audit unit, areas of weakness are identified and addressed. The weaknesses in internal control systems are brought to the attention of management to take corrective measures.

7. THE ZDM PERFORMANCE FRAMEWORK

Each municipality is required by legislation to develop a performance management framework. The framework should describe how the process of performance planning, monitoring, measurement, review and reporting will happen.

The framework also needs to indicate how the process will be organized and managed, by determining the functions of each role-player in the process.

In terms of Local Government Municipal Planning and Performance Regulations, a system must:

- (a) Comply with all requirements set out in the Municipal Systems Act;
- (b) Demonstrate how it is to operate and be managed from the planning stage up to the stages of performance review and reporting;
- (c) Clarify the roles and responsibilities of each role player, including the local community, in the functioning of the system;
- (d) Clarify the processes of implementing the system within the framework of the integrated development planning process;
- (e) Determine the frequency of reporting and the lines for accountability for performance;
- (f) Relates to the Municipality’s employee performance management process

The Zululand District Municipality Performance Management Framework is a tool used by management to gain a better understanding of the ability of the organization to fulfill its mandate and achieve its goals.

The Zululand District Municipality Performance framework has the following steps:

Table 92: Steps in Preparing the ZDM OPMS

RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Amendments identified in the revision process	All previous years' amendments to be taken into consideration in updating the IDP	Council; Exco; MM; HODs
Adoption of a process for drafting the IDP	Process adopted to guide the planning, drafting, adoption & review of the IDP	Council; Exco; MM; HODs
	Constitute ZDM Representative forum as Community Participation structure	Planning; Depts
	Advertise for Community Participation	Depts

RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
	As part of IDP process, identify key development challenges	Council; Exco; MM; HODs
	Arrange for notices and agendas to be distributed at least 14 days before the meeting	Planning; Depts
	Document meeting comments and representations and include in Performance sheet	Planning; Depts
	Confirm key development priorities	Exco; Depts
Drafting of the IDP	Exco to delegate responsibility of drafting the IDP, whilst continuously monitoring it	Planning
Adoption of the developed IDP	Submit draft IDP to Council for adoption	Planning
	Community given 21 days to comment on draft prior to plan being submitted to Council for adoption	Planning; Depts
Implementation of the developed IDP	Convene regular meetings with Community to monitor IDP implementation	Planning; Depts
	Community forum members given 14 days before meetings to allow consultation with their constituencies regarding matters to be discussed at the meeting	Planning; Depts
	Municipality formally adopted the IDP	Council; Exco; MM; HODs
Disclose requirements of the IDP	MM to submit copy of IDP to the MEC for local Govt within 10 days of its adoption by Council	MM
	Copy of IDP to MEC must contain : Summary of process adopted; Statement confirming that IDP development process has been complied with and a copy of the adopted framework	MM
	Municipality to give notice to Public, within 14 days of IDP adoption and makes copies available for Public inspection	Planning; Depts
	Municipality to publicize, within 14 days of IDP adoption, a summary of the Plan	Depts

RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Proposals on the IDP received from the MEC	If proposals received from MEC, proof must be obtained that : 1) IDP has been adjusted if proposals agreed to 2) Reasons have been provided to MEC where proposals not agreed to	Council; Exco; MM; HODs
Proposals for amending the IDP	If IDP amended, proof to be held that proposals were introduced by a member or committee of the Council	Council; Exco; MM; HODs
Amending the IDP	Proof must be obtained that notice was given by Municipality to all Council members before amendment adopted	Planning
	Proof must be obtained that prior to IDP amendment being adopted, public notice was issued for public comment allowing at least 21 days to comment on the proposed amendment	Planning; Depts
	Confirmation required that local Municipalities were consulted and that their comments were considered	Planning; Depts
	Proof must be held that the MM submitted copy of subsequent amendment to the MEC for local Govt within 10 days of the amendment of the Plan	MM

2. DEVELOPMENT OF A FRAMEWORK FOR THE PMS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Review of framework for PMS together with PMS for year under review	Municipality review its framework for the PMS together with PMS for year under review	Dev Planning
Development of a framework for the PMS	Municipality has a documented framework for its PMS	Dev Planning
	Keep minutes of meetings that were convened with Community Forum to consult regarding the development of the framework for the PMS	Planning; Depts
	Community must be given at least 14 days before each meeting to consult their constituencies regarding the matters to be discussed at the meeting	Corporate Serv; Depts
Development of	Proof that Exco managed the development of the	Exco

2. DEVELOPMENT OF A FRAMEWORK FOR THE PMS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
the PMS	municipality's PMS	
	Convene meetings with community forum to consult	Planning; Depts
	Delegation of responsibilities assigned to the MM by Exco with regard to the development of the PMS in place	Planning
Adoption of the PMS	Proof required that Exco submitted the proposed PMS to Council for adoption	MM; Planning
	Proof required that Council adopted the PMS before or at the same time as setting up of KPIs and targets as per IDP	Exco; Council; MM; HODs
Implementation of the PMS	Proof that the municipality did implement the PMS	Dev Planning
	Proof that the community forum was consulted through regular meetings regarding the implementation of the PMS	Planning; Depts
Monitoring and review of the PMS	Proof that the municipality did establish mechanisms to monitor and review its PMS	Planning; Depts
	Proof that the municipality does monitor and review its PMS	Dev Planning
	Confirm that the community forum was given enough time to consult their constituencies regarding matters to be discussed at meetings	Dev Planning
	Proof that the municipality made know internally and to the public, the KPIs and performance targets set by it for the purposes of its PMS	Planning; Depts
Evaluating the framework for the PMS	Proof that the PMS framework describes how the municipality's cycle and processes of Performance Planning, Monitoring, Measurement, Review, Reporting and Improvement will be conducted, organized and managed	Dev Planning
Evaluating the PMS	Proof that the municipality's PMS shows how it is to operate, clarifies roles and responsibilities of role-players, clarifies system implementation, frequency of reporting and accountabilities, relates to the municipality's employee performance management process, provide a procedure to link PMS to IDP planning process and is devised to serve as an early warning of under-performance	Planning; Depts

3. PROCESS FOR SETTING & REVIEWING KPIs		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Prescribed process for setting Key Performance Indicators	Confirmation required that the PMS prescribes a process of setting KPI's	Planning; HODs
Prescribed process for the Review of the Key Performance Indicators	Confirmation that the PMS prescribes an annual performance review process for the review of KPIs	Planning; HODs
Developing KPIs	Proof required that the municipality's PMS sets KPIs which are used as a yardstick for measuring performance, including outcomes and impact	Planning; HODs
	Proof required that the community through a forum was allowed to participate in the setting of appropriate KPIs for the municipality	Planning; HODs
Reviewing the KPIs	Proof that the municipality does review its KPIs on an annual basis in accordance with the PMS's review process	Planning; HODs
Evaluating the Key Performance Indicators	Proof required that the KPIs are reflected in the IDP of the municipality	Planning; HODs
	Ensure that KPIs set include the general national KPIs prescribed according to Regulation 10	Dev Planning
	Include KPIs for all municipal entities and Service Providers with whom the municipality has entered into a service delivery agreement	Planning; HODs

4. PROCESS FOR SETTING PERFORMANCE TARGETS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Prescribed process for setting Performance targets	Confirmation that the municipality's PMS prescribes process for setting performance targets	Planning; MM; HODs
Setting	Ensure performance targets are set in terms of the PMS	Planning; MM; HODs

4. PROCESS FOR SETTING PERFORMANCE TARGETS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Performance targets	Ensure that Community involvement was sought in setting Performance targets for the municipality	Planning; Depts
	If the IDP and subsequently the KPIs were amended, confirm that performance targets were also amended in accordance with the amendments of the KPIs	Planning; Depts
Evaluating the Performance targets	Proof that targets were set for each of the KPIS	Planning; Depts
	Ensure that the performance targets are practical and realistic and measure the efficiency, effectiveness, quality and impact of the performance of the municipality and its constituencies	Planning; Depts

5. TRACK PERFORMANCE OF STAFF AND SERVICE PROVIDERS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Framework to track the performance of staff and Service Providers of the Municipality	Confirmation that the municipality has a framework in terms of its PMS to track performance of staff and Service Providers	Planning; Depts
Service delivery process	Ensure that all municipal staff reported in accordance with their lines of accountability and at the required intervals	MM; HOD's
	Proof that each service provider has reported to the municipality in accordance with their responsibilities and at the required reporting intervals	HOD's
	Ensure that resource allocation to service providers is in accordance with the municipality's development priorities and objectives	HOD's
Evaluating the framework for the tracking of the performance of the municipality's staff and service	Proof required that the framework has clarified breakdown of performance targets at all levels of the organization	HOD's
	Ensure that the framework clarifies the lines of accountability within the municipality and the intervals for reporting thereto (Staff & SPs)	MM; HOD's

5. TRACK PERFORMANCE OF STAFF AND SERVICE PROVIDERS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
providers	Ensure that framework clarifies methods for tracking performance of municipality's staff and that of Service Providers	HOD's

6. DEVELOPMENT OF A MONITORING FRAMEWORK		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Monitoring framework	Ensure that the municipality has, as part of its PMS, a monitoring framework	Exco; Council; MM; HODs
Development of a monitoring framework	Proof that the municipality developed its monitoring framework after consultation with some form of Community forum	Planning; Depts
	Where Forum was used, proof required that notice was given at least 14 days prior to each meeting, giving them a chance to consult with their constituencies	Planning; Depts
Performance Monitoring	Proof that the monitoring of municipality's and service providers' performance are monitored in accordance with the monitoring framework	Planning; Depts
	Proof required that performance of staff and that of service providers is monitored on an ongoing basis throughout the financial year	MM; Exco; Council; HODs
	Where under-performance detected, proof that corrective measures were taken	MM; Exco; Council; HODs
Evaluating the monitoring framework	Confirm that the monitoring framework identifies roles of role-players in monitoring, collecting and analysing data; allocating tasks and gathering data; determines what data to be collected, how data is to be collected, stored, verified and analysed; gives timeframes for the data collection, times for report submissions and how they are to be submitted	Depts
	Confirmation that the framework provides for corrective measures where under-performance has been identified	MM; HODs
	There must be reporting to Council at least twice a year	MM

7. INTERNAL CONTROLS		
RESPONSIBILITY	KEY ACTIONS	PARTY(IES) RESP. FOR ACTIONING
Internal control	Ensure that the municipality has, as part of its internal control, an Internal Audit Activity	CFO
	Ensure that a Performance Audit Committee has been set	Depts
Internal control exercised	Proof that the Audit Committee performs continuous audits assessing : 1) Functionality of the PMS 2) Compliance of the PMS with Systems Act 3) The extent to which measurements are reliable measures of the municipality's performance against KPIs	Depts
	Ensure that Performance Audit Committee has at least 3 members	Depts
	Ensure majority of Committee members are not involved as councilor or employee of the municipality, with at least 1 member being a PMS expert	Depts
	Performance Audit committee to submit at least 2 Audit reports to Council during the financial year	Planning
Characteristics of the Performance Audit Committee	The Committee must have unrestricted access to records deemed necessary for it to perform its duties; it may also request any relevant person to attend its meetings to provide information considered important/relevant; it may liaise directly with Council/MM or internal and external auditors; it may also investigate any matter it deems necessary for the performance of its audits	Depts

8. ANNUAL PERFORMANCE REPORT FOR THE COUNCIL (2013/2014)

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
National KPA: Basic Service Delivery									
HOD (P)	Review and facilitate the District WSDP	Approved WSDP plan	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (TS)	Provide free basic water	Percentage of households with access to basic level of water (as per WSDP) (Reticulation-new household connections)	68.47	3	64.82	65.62	66.52	67.47	68.47
HOD (TS)	Improve access to free water	Percentage of households earning less than R1100 pm with access to free water (Note: Rudimentary)	70.72	4	64.20	66.07	66.48	68.55	70.72
HOD (TS)	Improve water quality	Number of water quality tests as per the approved strategy	1936.00	5	1816.00	1826.00	1836.00	1846.00	1856.00
HOD (TS)	Provide free basic sanitation services	Percentage of households with access to basic level of sanitation (as per WSDP)	69.70	5	66.37	66.97	67.67	68.47	69.37
HOD (TS)	Improve access to free sanitation	Percentage of households earning less than R1100 pm with access to free basic sanitation	69.70	5	66.37	66.97	67.67	68.47	69.37

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (P)	Ensure that legislated water policies are reviewed and updated	Approved identified water bylaws	02/06/2014	4	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (P)	Ensure that legislated water policies are reviewed and updated	Approved identified water policies	02/06/2014	4	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (P)	Effectively monitor WSP's	Number of WSP Meetings scheduled	12.00	5	2.00	5.00	8.00	10.00	12.00
HOD (TS)	Implement effective Customer Care	Notification of community on planned water supply interruptions	72.00 hr	5	12.00 hr	24.00 hr	48.00 hr	60.00 hr	72.00 hr
HOD (TS)	Effectively utilise MIG allocation	% of MIG grant funds spent on approved projects	100.00 %	5	96.00 %	98.00 %	100.00 %	100.00 %	100.00 %
HOD (CS) HOD (F) HOD (P) HOD (TS)	Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projects	98.25%	5	80.00 %	90.00 %	100.00 %	100.00 %	100.00 %
HOD (Co)	Effective coordination of DM plan implementation	Disaster management forum meeting held by specified date	21/05/2014	3	2 meetings held by this date 30/05/2014	3 meetings held by this date 30/05/2014	all 4 meetings held by this date 30/05/2014	all 4 meetings held by this date 15/05/2014	all 4 meetings held by this date 01/05/2014
HOD (Co)	Create awareness of hazards and disasters	Number of DM awareness campaigns scheduled per quarter	16.00	5	4.00	6.00	10.00	12.00	14.00

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (Co)	Review and facilitate the district Disaster Management plan	Approved DM Plan	27/03/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (Co)	Review and facilitate the Municipal airport management plan	Airport plan submitted to MM by specified date	23/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (Co)	Review and facilitate the Municipal airport management plan	Implement identified activities from the airport plan	100.00 %	5	80.00 %	90.00 %	100.00 %	100.00 %	100.00 %
National KPA: Municipal Financial viability and management									
HOD (F)	Improve revenue collection	Outstanding service debtors recovery rate to revenue	0.20	5	0.48	0.32	0.25	0.23	0.20
HOD (F)	Improve supply chain application	Number of successful appeals	0.00	5	0.00	0.00	0.00	0.00	0.00
HOD (F)	Process payments in time	Processing time of invoices	15.00 day(s)	4	60.00 day(s)	45.00 day(s)	30.00 day(s)	15.00 day(s)	7.00 day(s)
HOD (F)	Complete and submit accurate annual financial statements	Review and submit Financial Statements	31/08/2013	3	30/10/2013	15/10/2013	31/08/2013	24/08/2013	15/08/2013
HOD (F)	Complete and submit accurate annual financial statements within the specified time period	Unqualified audit opinion	Unqualified	5	Qualified	Qualified	Unqualified	Unqualified	Unqualified

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (F)	Budget for ZDM annually	Approved final budget	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (F)	Have an effective Auditing Function	Audit committee meetings scheduled	20/06/2014	3	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
Municipal Manager	Report timely and accurately	SDBIP reports approved by specified date	31/07/2014	1	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (F)	Have an effective Auditing Function	% of audit queries addressed from the AG report	90.00 %	4	55.00 %	65.00 %	75.00 %	90.00 %	100.00 %
HOD (F)	Develop a Financial Plan (i.e. Budget Process and Time Table)	Approved financial plan	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (F)	Increase the cost coverage ratio	Cost Coverage ratio	4.30	5	1.00	2.00	3.00	4.00	5.00
HOD (F)	Increase the dept coverage ratio	Debt Coverage Ratio	5.00	5	1.00	2.00	3.00	4.00	5.00
HOD (F)	Provide sufficient cash resources	% operating budget funded from cash	100.00 %	5	92.00 %	94.00 %	96.00 %	98.00 %	100.00 %
HOD (F)	Report timely and accurately	Approved annual report	30/01/2014	5	30/04/2014	15/04/2014	28/03/2014	15/03/2014	01/03/2014
HOD (F)	Produce accurate statements	% of accounts adjustments effected	3.00 %	3	1.00 %	2.00 %	3.00 %	4.00 %	5.00 %
HOD (F)	Keep a minimum cash balance to cover average monthly expenditure	Number of days with excessive funds in current account in relation to strategy	70.00 day(s)	5	40.00 day(s)	50.00 day(s)	60.00 day(s)	65.00 day(s)	70.00 day(s)
HOD (F)	Align Capital Programme and IDP	% of capital projects budgeted for in accordance with the IDP	100.00 %	5	90.00 %	95.00 %	100.00 %	100.00 %	100.00 %

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
National KPA: Local Economic Development									
HOD (CS)	Co-Ordinated and Integrated Regional Economic Development	Approved LED Strategy	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (CS)	Co-Ordinated and Integrated Regional Economic Development	Number of tourism awareness and training workshops held	10.00	4	4.00	6.00	8.00	10.00	12.00
HOD (CS)	Co-Ordinated and Integrated Regional Economic Development	Number of jobs created through LED initiatives and capital projects	3253.00	5	100.00	150.00	200.00	250.00	300.00
HOD (TS)	Co-Ordinated and Integrated Regional Economic Development	Number of jobs created through LED initiatives and capital projects	3253.00	5	100.00	150.00	200.00	250.00	300.00
HOD (CS)	Increase implementation capacity	Number of submitted LED Business plans	1.00	1	1.00	2.00	4.00	6.00	8.00
HOD (CS)	Effectively co-ordinate LED in the District	Number of LED ward projects implemented	590.00	5	100.00	150.00	200.00	230.00	260.00
National KPA: Social Development and Food Security									

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (CS)	Plan and implement institutional measures that would reduce the impact of HIV/AIDs	Approved HIV/ADS Strategy	21/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (CS)	Create HIV/AIDS awareness and education	Number of HIV/AIDS awareness campaigns held	26.00	5	10.00	14.00	16.00	18.00	20.00
HOD (CS)	Access sufficient resources to implement Youth and Gender Programmes	Number of submitted Youth & Quality of life business plans	8.00	3	5.00	7.00	8.00	10.00	12.00
HOD (CS)	Strategically plan development and empowerment initiatives for youth and gender	Approved youth and strategy	18/03/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (CS)	Strategically plan development and empowerment initiatives for youth and gender	Quality of life strategy submitted to MM	11/03/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (CS)	Enable participation and create awareness of Councils Youth and Gender Programmes	Number of District Youth Council Meetings held	11.00	5	4.00	6.00	8.00	10.00	12.00

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (CS)	Enable participation and create awareness of Councils Youth and Gender Programmes	Number of quality of life Council Meetings held	11.00	5	4.00	6.00	8.00	10.00	12.00
HOD (CS)	Reduce poverty by implementing Community Development Projects	Number of people participating in ZDM Community Capacity Building Programmes	130.00	4	105.00	115.00	125.00	135.00	145.00
HOD (CS)	Implement food production compliance	Number of food production site inspection reports	50.00	4	20.00	35.00	48.00	52.00	60.00
HOD (CS)	Enhance mortuary compliance	Number of mortuary inspection reports	24.00	5	8.00	10.00	12.00	14.00	16.00
National KPA: Good Governance & Public Participation									
Municipal Manager	Improve community and stakeholder participation	Approved communication strategy	29/05/2013	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (CS); HOD (F); HOD (P); HOD (TS); HOD (CO)	Spend grant funding	Percentage of allocated grant funds spent	100.00 %	5	85.00 %	90.00 %	100.00 %	100.00 %	100.00 %
HOD (F)	Improve governance	Approved fraud prevention strategy	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
Municipal Manager	Manage performance effectively	Number of signed Sec 57 performance agreements	6.00	5	2.00	4.00	6.00	6.00	6.00
Municipal Manager	Maintain Institutional Capacity to render Municipal Services	Number of critical posts filled in relation to organogram	100.00 %	5	85.00 %	90.00 %	100.00 %	100.00 %	100.00 %
HOD (F)	Mitigate risks	Approved risk management plan	25/10/2013	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
National KPA: Municipal transformation and institutional development									
HOD (P)	Encourage participation in IDP process, ensure alignment with Local Municipalities	Number of stakeholder alignment meetings	16.00	5	4.00	6.00	8.00	10.00	12.00
HOD (P)	Encourage participation in IDP process, ensure alignment with Local Municipalities	Date of submission of Framework Plan to Council for adoption	28/08/2013	5	30/10/2013	15/10/2013	30/09/2013	15/09/2013	01/09/2013
HOD (P)	Effective spatial development	Date of submission of reviewed Spatial Development Framework to Council	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (P)	Encourage participation in IDP process, ensure alignment with Local Municipalities	Adopted Integrated Development plan	29/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (P)	To ensure documentation and update of PMS processes and procedures	PMS Framework Policy submitted to MM	29/05/2014	5	PMS Framework policy tabled to Council by 30/07/2014	PMS Framework policy tabled to Council by 15/07/2014	PMS Framework policy tabled to Council by 30/06/2014	PMS Framework policy tabled to Council by 15/06/2014	PMS Framework policy tabled to Council by 30/05/2014
HOD (P)	To effectively deal with development and environmental applications in line with legislation	% of environmental applications dealt with within 20 days	90.00 %	4	% of received applications dealt within 20 days: 60.00 %	% of received applications dealt within 20 days: 70.00 %	% of received applications dealt within 20 days: 80.00 %	% of received applications dealt within 20 days: 90.00 %	% of received applications dealt within 20 days: 100.00 %
HOD (Co)	Application of Policies & bylaws	Employee Assistance Programme submitted to MM	22/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (Co)	Application of Policies & bylaws	Corporate service related policies submitted to MM	22/05/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
Municipal Manager	Implement and Manage Employment Equity	Number of people from employment equity target groups employed in three highest levels of Management	94.00 of 3	5	of 3 80.00 of 3	of 3 90.00 of 3	of 3 100.00 of 3	of 3 100.00 of 3	of 3 100.00 of 3

Prog Driver	Objective	Indicator	Actual Progress	Score	1 - Not Acceptable	2 - Partially Achieved	3 - Effective	4 - Performance Significantly above Expectations	5 - Outstanding Performance
HOD (Co)	Maintain Institutional Capacity to render Municipal Services	Workplace skills plan submitted to Local Labour Forum	25/04/2014	5	31/07/2014	15/07/2014	30/06/2014	15/06/2014	01/06/2014
HOD (Co)	Maintain Institutional Capacity to render Municipal Services	Municipal Budget spent on Skills Development Plan	117.00 %	5	85.00 %	95.00 %	100.00 %	100.00 %	100.00 %
HOD (Co)	Maintain Institutional Capacity to render Municipal Services	Implemented budgeted activities in the Workplace skills plan	100.00 %	5	90.00 %	95.00 %	100.00 %	100.00 %	100.00 %

9. ZDM ORGANISATIONAL SCORECARD FOR 2015/2016

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			

**National KPA: Basic Service Delivery
Balance Scorecard Perspective**

Planning	Final 2015/2016 WSDP submitted to Council for approval by specified date	1	To be measured in the 3rd & 4th quarter	To be measured in the 3rd & 4th quarter	Draft 2016/2017 WSDP submitted to Council for approval by 30 March 2015	Final 2016/2017 WSDP submitted to Council for approval by 30 June 2016	Final 2016/2017 WSDP submitted to Council for approval by 30 June 2016	Final 2017/2018 WSDP submitted to Council for approval by 15 June 2016	Final 2018/2019 WSDP submitted to Council for approval by 30 May 2016	None	Planning	Certified council resolution
Technical	Percentage of households with access to basic level of water (as per WSDP) (Reticulation-new household connections)	2	0.17%	0.16%	0.24%	0.17%	0.76%	0.82%	0.89%	WSDP		Water and Sanitation
			79.45%	79.61%	79.86%	80.04%	80.04%	80.10%	80.16%			
			280	257	386	284	1207	1307	1407			
			125420	125677	126063	126347	126347	126447	126547			
Technical	Percentage of households earning less than R1600 pm with access to free water (Note: Rudimentary)	3	0.06%	0.06%	0.08%	0.09%	0.31%	0.37%	0.43%	WSDP	Water and Sanitation	Design report, interim report and or Engineers certificate of completion
			79.33%	79.40%	79.49%	79.58%	79.58%	79.64%	79.71%			
			100	100	140	150	490	590	690			
			125240	125340	125480	125630	125630	125730	125830			
Technical	Number of water quality tests conducted as per the approved strategy	4	459	459	459	459	1836	1846	1856	None		Sample test results as certified by the lab
Technical	Percentage of households with access to basic level of	5	0.31%	0.44%	0.76%	0.95%	2.47%	2.53%	2.59%	WSDP	Water and Sanitation	Design report, interim report and or Engineers certificate of
			74.24%	74.68%	75.44%	76.39%	76.39%	76.45%	76.52%			
			500	700	1200	1500	3900	4000	4100			

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
	sanitation (as per WSDP)		117191	117891	119091	120591	120591	120691	120791			completion
Technical	Percentage of households earning less than R1600 pm with access to free basic sanitation	6	0.31%	0.44%	0.76%	0.95%	2.47%	2.53%	2.59%	Annexure B		Design report, interim report and or Engineers certificate of completion
			74.24%	74.68%	75.44%	76.39%	76.39%	76.45%	76.52%			
			500	700	1200	1500	3900	4000	4100			
			117191	117891	119091	120591	120591	120691	120791			
Planning	Number of WSP Meetings scheduled per quarter	7	~	2	2	2	8	10	12	None		Certified WSP report, agenda and or minutes
Technical	Notification of community on planned water supply interruptions	8	48hr	48hr	48hr	48hr	48hrs	60hrs	72hrs	None	Water and Sanitation	Signed interruption and notice register
All	Percentage of a municipality's budget actually spent on identified projects for a particular financial year in terms of the municipality's IDP	9	20%	40%	70%	100%	100%	100%	100%	Annexure D	Executive and Council	Certified Ledger expenditure
Corporate	Disaster management forum meetings scheduled by 30 Jun 2016	10	1	1	1	1	2	3	4	None		attendance register/ Approved Minutes, agenda

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Corporate	Number of DM awareness campaigns scheduled per quarter	11	3	3	3	1	10	12	14	None		Minutes confirming reports tabled and feedback reports
Corporate	Final Disaster Management Plan Submitted to MM by specified date	12	To be measured in the third quarter	To be measured in the third quarter	Draft Disaster Management Plan submitted to Municipal Manager by 30 March 2016	Final Disaster Management Plan submitted to Municipal Manager by 30 June 2016	Final Disaster Management Plan submitted to Municipal Manager by 30 June 2016	Final Disaster Management Plan submitted to Municipal Manager by 15 June 2017	Final Disaster Management Plan submitted to Municipal Manager by 30 May 2018	None		Acknowledgement of receipt by MM's office
Corporate	Airport plan submitted to MM by specified date	13	To be measured in the third quarter	To be measured in the third quarter	Draft airport plan submitted to MM by 30 March 2016	Final airport plan submitted to MM by 30 June 2016	Final airport plan submitted to MM by 30 June 2016	Final airport plan submitted to MM by 15 June 2017	Final airport plan submitted to MM by 30 May 2018	None		Acknowledgement of receipt by MM's office

**National KPA: Municipal Financial viability and management
Balance Scorecard Perspective**

Finance	Outstanding service debtors recovery rate to revenue per quarter	14	0.25	0.25	0.25	0.25	0.25	0.2	0.15	None	Finances	BS902 Billing Report
Finance	Number of successful appeals per quarter	15	0	0	0	0	0	0	0	None		Supply chain management report / Memo from CFO to MM
Finance	Processing time of invoices per quarter	16	30	30	30	30	30	15	10	None		Creditors report
Finance	Review and submit Financial Statements by specified date	17	31 Aug 2015	Measured in the first quarter	Measured in the first quarter	Measured in the first quarter	31 Aug 2015	31 Aug 2016	31 Aug 2017	None		AG receipt

FINAL ZULULAND IDP REVIEW 2015/2016

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Municipal Manager	Maintain unqualified audit opinion from the Auditor General	18	Measured in the second quarter	Unqualified	Measured in the second quarter	Measured in the second quarter	Unqualified with matters	Unqualified with no matters	Unqualified with matters	None		AG audit report
Finance	Final 2015/16 budget submitted to Council for approval by specified date	19	Measured in the third quarter	Measured in the third quarter	Draft 2016/2017 Budget tabled to Council by 30 Mar 2016	Final 2016/2017 Budget tabled to Council by 30 June 2016	Final 2016/17 Budget tabled to Council by 30 June 2016	Final 2017/2018 Budget tabled to Council by 15 June 2017	Final 2018/2019 Budget tabled to Council by 30 May 2018	None		Council resolution and final budget approval
Finance	Number of Audit committee meetings scheduled per quarter	20	1	1	1	1	4	5	6	None		attendance register/ Approved Minutes to meetings
Finance	Quarterly SDBIP reports for 2015/2016 submitted to MM by specified date	21	15-Oct-15	25-Jan-16	#####	#####	#####	#####	#####	None		Acknowledgement of receipt by MM's office
Finance	Percentage of audit queries addressed from the AG report by end of the financial year	22	5%	25%	75%	90%	90%	95%	100%	None		Audit Action Plan Report
Finance	Cost Coverage ratio achieved per quarter	23	3	3	3	3	3	2	1	None		Expenditure report and bank statements
Finance	Debt Coverage Ratio achieved per quarter	24	3	3	3	3	3	2	1	None		Finances

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Finance	Annual report 2014/2015 submitted to Council by specified date	25	To be measured in the fourth quarter	To be measured in the fourth quarter	To be measured in the fourth quarter	Annual Report submitted to Council by 30 Jan 2016	Annual Report submitted to Council by 30 Jan 2016	Annual Report submitted to Council by 30 Jan 2017	Annual Report submitted to Council by 30 Jan 2018	None		Certified council minutes and annual report
Finance	Percentage of accounts adjustments effected per quarter	26	3%	3%	3%	3%	3%	2%	1%	None		Financial report
Finance	Number of days with excessive funds in current account in relation to strategy	27	15	15	15	15	15	10	05	None		Investments report
Finance	Percentage of capital projects budgeted for in accordance with the IDP	28	100%	100%	100%	100%	100%	100%	100%	None		Budget report

**National KPA: Local Economic Development
Balance Scorecard Perspective**

Community	Approved LED Strategy submitted to Council by specified date	29	To be measured in the third quarter	To be measured in the third quarter	Draft LED Strategy submitted to Council by 30 March 2016	Final LED Strategy submitted to Council by 30 June 2016	Final LED Strategy submitted to Council by 30 June 2016	Final LED Strategy submitted to Council by 15 June 2017	Final LED Strategy submitted to Council by 30 May 2018	ZDM 1140/2012	Community Services	Approved LED strategy, Certified Council Minutes
Community	Number of tourism awareness and training workshops scheduled per year	30	2	2	2	2	8	10	12	None		Community Services

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Municipal Manager	Number of jobs created through LED initiatives and capital projects	31	50	50	50	50	200	250	300	Water, LED		Monthly progress reports and minutes to meetings, request from community and endorsement from ZDM
Community	Number of LED ward projects implemented	32	To be measured in the fourth quarter	To be measured in the fourth quarter	To be measured in the fourth quarter	200	200	250	300	LED ward projects		Annual Awarded list, Annual expenditure report
Community	HIV/AIDS Strategy 2016/2017 submitted to Council by specified date	33	To be measured in the third quarter	To be measured in the third quarter	Draft HIV/AIDS Strategy submitted to Council by 30 March 2016	Final HIV/AIDS Strategy submitted to Council by 30 June 2016	Final 2016/2017 HIV/AIDS Strategy submitted to Council by 30 June 2016	Final 2017/2018 HIV/AIDS Strategy submitted to Council by 30 June 2017	Final 2018/2019 HIV/AIDS Strategy submitted to Council by 30 June 2018	None		Approved strategy and minutes to the meeting
Community	Number of HIV/AIDS awareness campaigns scheduled by 30 June 2016	34	4	4	4	4	16	20	24	None		Attendance register, certified minutes and reports
Community	Number of Schools/Creches inspection reports conducted per quarter	35	15	15	15	15	60	65	70	None		Minutes of meetings / Attendance Register/Memo to MM

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Community	Social development strategy submitted to MM by specified date	36	To be measured in the third quarter	To be measured in the third quarter	Draft Social development strategy submitted to MM by 30 March 2016	Final Social development strategy submitted to MM by 30 June 2016	Final Social development strategy submitted to MM by 30 June 2016	Final Social development strategy submitted to MM by 30 June 2017	Final Social development strategy submitted to MM by 30 June 2018	None		Acknowledgement of receipt by MM; Council Resolution
Community	Number of District Youth Council Meetings scheduled per quarter	37	1	1	1	1	4	6	8	None		Minutes of meetings / Attendance Register/agenda
Community	Number of quality of life Council Meetings scheduled per quarter	38	1	1	1	1	4	6	8			Minutes of meetings / Attendance Register
Community	Number of people participating in ZDM Community Capacity Building Programmes by financial year end	39	To be measured in the second & fourth quarter	120	To be measured in the second & fourth quarter	120	240	260	280	None		signed attendance registers and reports
Community	Number of food production site inspection reports produced per quarter	40	12	12	12	12	48	60	72	Agriculture - LED		Approved inspection reports
Community	Number of mortuary inspection reports produced per quarter	41	12	12	12	12	48	60	72	None		Approved inspection reports

National KPA: Good Governance & Public Participation

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			

Balance Scorecard Perspective

Community; Finance; Technical; Planning	Percentage of allocated grant funds spent	42	20%	40%	70%	100%	100%	100%	100%	None	Finances	Financial Statements; Ledger
Finance	Final fraud prevention strategy reviewed and submitted to MM by specified date	43	To be measured in the fourth quarter	To be measured in the fourth quarter	To be measured in the fourth quarter	Draft fraud prevention strategy reviewed and submitted to MM by 30 Mar 2016	Final fraud prevention strategy reviewed and submitted to MM by 30 June 2016	Final fraud prevention strategy reviewed and submitted to MM by 30 June 2017	Final fraud prevention strategy reviewed and submitted to MM by 30 June 2018	None		Executive and Council
Municipal Manager	6 performance agreements signed by 56 Section Managers by specified date	44	6 performance agreements signed by Section 56 Managers by 01 Jul 2014	Measured in the first quarter	Measured in the first quarter	Measured in the first quarter	6 performance agreements signed by Section 56 Managers by 01 Jul 2015	6 performance agreements signed by Section 56 Managers by 01 Jul 2016	6 performance agreements signed by Section 56 Managers by 01 Jul 2017	None	Signed performance agreements, Council resolution	
Municipal Manager	Average number of vacancies in critical posts in relation to organogram by end of the financial year	45	2	2	2	2	2	1	0	None	Human resource reports	
Finance	Final risk management plan submitted to MM by specified date	46	To be measured in the third quarter	To be measured in the third quarter	Draft risk management plan submitted to MM by 30 Mar 2016	Final risk management plan submitted to MM by 30 June 2016	Final risk management plan submitted to MM by 30 June 2016	Final risk management plan submitted to MM by 30 June 2017	Final risk management plan submitted to MM by 30 June 2018	None	Finances	Minutes of Audit Committee

National KPA: Municipal transformation and institutional development

Balance Scorecard Perspective

FINAL ZULULAND IDP REVIEW 2015/2016

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Planning	Number of stakeholder alignment meetings held by end of the financial year	47	2	2	2	2	8	10	12	None	Planning	Minutes of meetings / Attendance register
Planning	Date of submission of 2016/2017 IDP Framework Plan to Council for adoption	48	30 Sep 2015	Measured in the first quarter	Measured in the first quarter	Measured in the first quarter	IDP Framework Plan submitted to Council for adoption by 30 Sept 2015	IDP Framework Plan submitted to Council for adoption by 30 Sept 2016	IDP Framework Plan submitted to Council for adoption by 30 Sept 2017	None		Council Resolution, Minutes of meeting
Planning	Final Spatial Development Framework submitted to Council by specified date	49	To be measured in the third quarter	To be measured in the third quarter	Draft Spatial Development Framework submitted to Council by 30 Mar 2016	Final Spatial Development Framework submitted to Council by 30 Jun 2016	Spatial Development Framework submitted to Council by 30 June 2016	Spatial Development Framework submitted to Council by 30 June 2017	Spatial Development Framework submitted to Council by 30 June 2018	None		Council Resolution, Minutes of meeting
Planning	Integrated Development plan 2016/2017 submitted to Council for adoption by specified date	50	To be measured in the third quarter	To be measured in the third quarter	Draft Integrated Development Plan submitted to Council for approval by 30 May 2016	Final Integrated Development Plan submitted to Council for approval by 30 June 2016	Final Integrated Development Plan submitted to Council for approval by 30 June 2016	Final Integrated Development Plan submitted to Council for approval by 30 June 2017	Final Integrated Development Plan submitted to Council for approval by 30 June 2018	None		Council resolution
Planning	Percentage of environmental applications responded to within 40 days of receipt by end of the financial year	51	80% of received applications dealt within 40 days	80% of received applications dealt within 40 days	80% of received applications dealt within 40 days	80% of received applications dealt within 40 days	80% of received applications dealt within 40 days	90% of received applications dealt within 40 days	100% of received applications dealt within 40 days	None		collaborator report; letters of response from ZDM faxed to applicant

Program driver	Indicator	No	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual Targets (2015/16 - 2017/18)			Project	GFS Vote	Evidence reference
			Target	Target	Target	Target	2015/16	2016/17	2017/18			
Municipal Manager	Number of people from employment equity target groups employed in the three highest levels of Management in compliance with a municipality's employment equity plan	52	13	13	13	13	13	13	13	None	Executive and Council	EE report and minutes to meeting
Corporate	Workplace skills plan 2016/2017 submitted to Local Labour Forum by specified date	53	To be measured in the fourth quarter	To be measured in the fourth quarter	To be measured in the fourth quarter	Workplace skills plan 2016/2017 submitted to Local Labour Forum by 15 Aug 2016	Workplace skills plan 2016/2017 submitted to Local Labour Forum by 30 June 2016	Workplace skills plan 2017/2018 submitted to Local Labour Forum by 30 June 2017	Workplace skills plan 2018/2019 submitted to Local Labour Forum by 30 June 2018	None		LLF Resolution, Signed Minutes
Corporate	Percentage of the municipality's budget actually spent on implementing its Workplace Skills Plan	54	20%	40%	70%	100%	100%	100%	100%	None		Ledger certified by CFO or Financial Statements