

**2013 / 2014 FINANCIAL YEAR
MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT
MFMA SECTION 72
DECEMBER 2013**

**EMALAHLENI MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2013**

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Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year—
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to—
 - (i) the mayor of the municipality; (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
 - (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (10) of this section.
 - (3) The accounting officer must, as part of the review—
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.
- Reports on failure to adopt or implement budget-related and other policies

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Section 64: Budgetary control and early identification of financial problems

- (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
 - (a) consider the statement or report;
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure—
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
 - (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—(i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Report to provincial executive if conditions for provincial intervention exist

55. If a municipality has not approved an annual budget by the first day of the budget year or if the municipality encounters a serious financial problem referred to in section 136, the mayor of the municipality—

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Local Government: Municipal Finance Management Act, 2003

Municipal Budget and Reporting Regulations

Format of a mid-year budget and performance assessment

33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Publication of mid-year budget and performance assessments

- 34.(1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-
- (a) summaries in alternate languages predominant in the community, and
 - (b) information relevant to each ward in the municipality.

Submission of mid-year budget and performance assessments

35. The Municipal Manager must submit to the National Treasury and the relevant Provincial Treasury, in both printed and electronic form –
- (a) the mid-year budget and performance assessment by 25 January of each year; and
 - (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

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PART "I MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Section 1-Mayors Report

Mayor's report

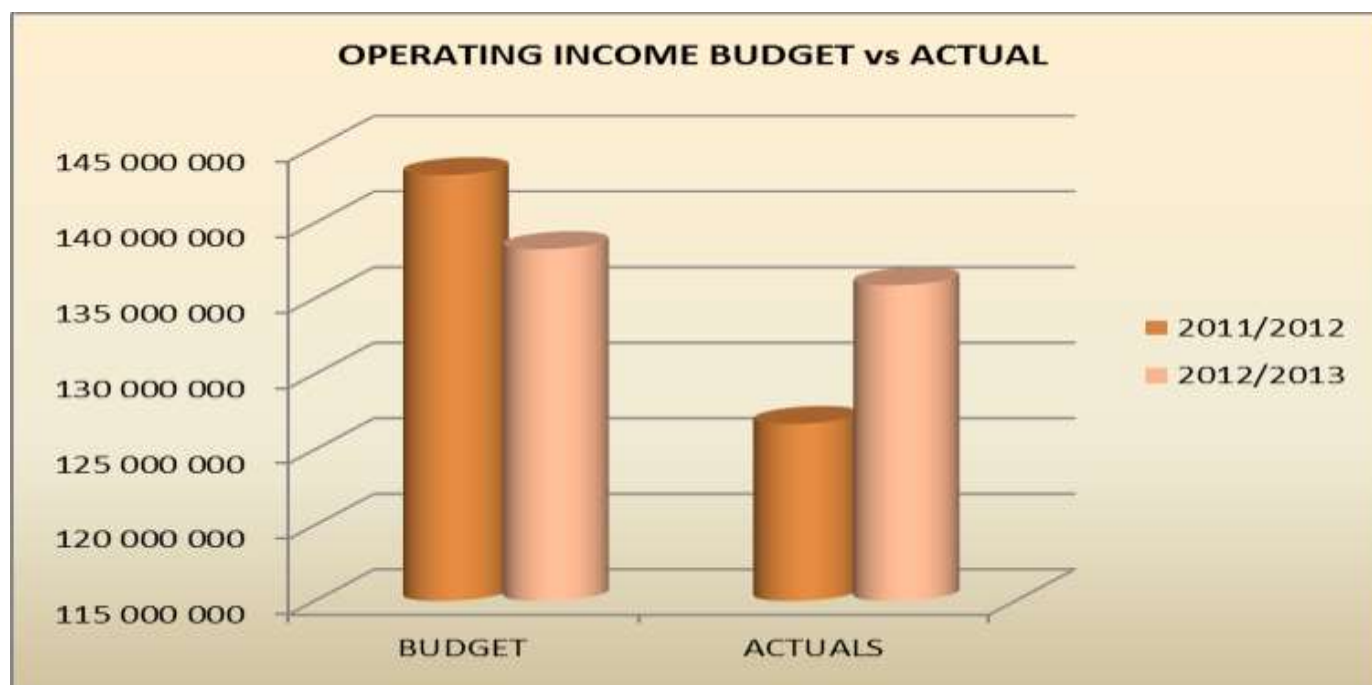
For the mid-year budget and performance assessment, the mayor's report must also provide _

- (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) a summary of any potential impact of the national adjustments budget and the relevant provincial
- (c) a recommendation as to whether an adjustments budget for the municipality is necessary

1.1.1: Summary of the previous year's annual report (a)

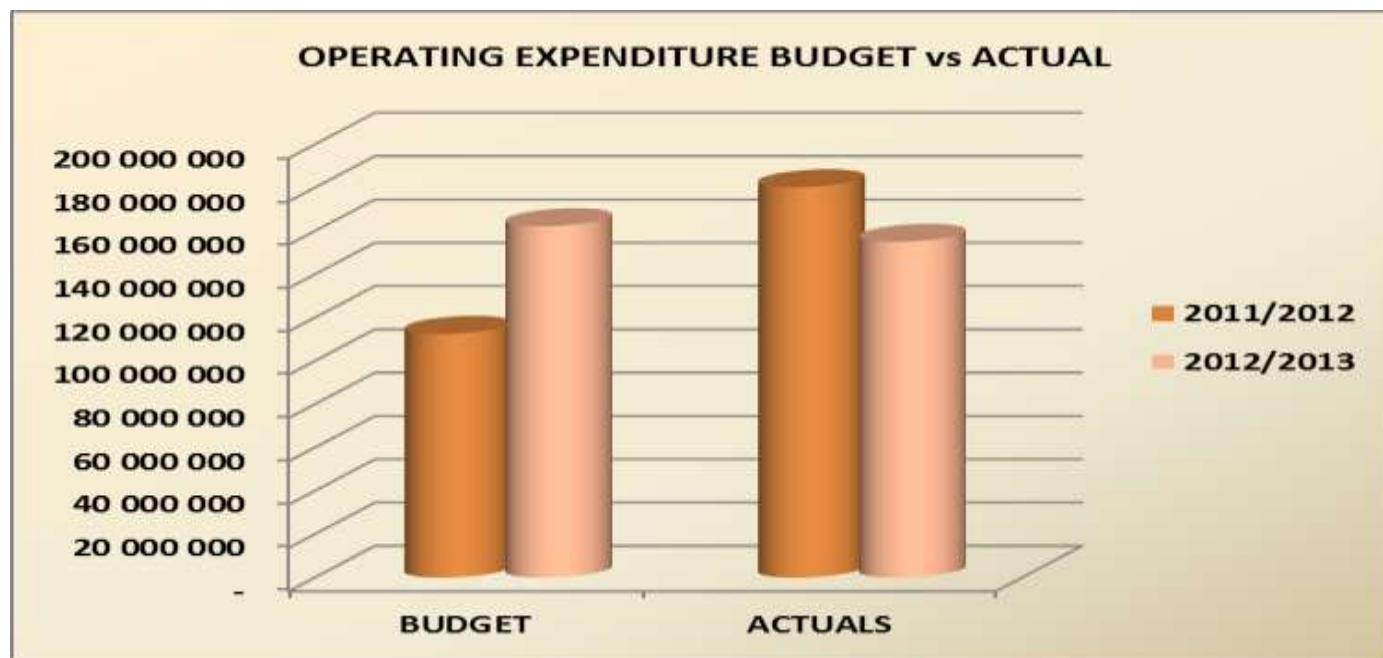
(a) Performance against Budgets

The following graph shows the Operating Income Budget versus Actuals for 2011/12 as well as the 2012/13 financial year. The Operating Income has increased by 7.2% from R127m to R136m.



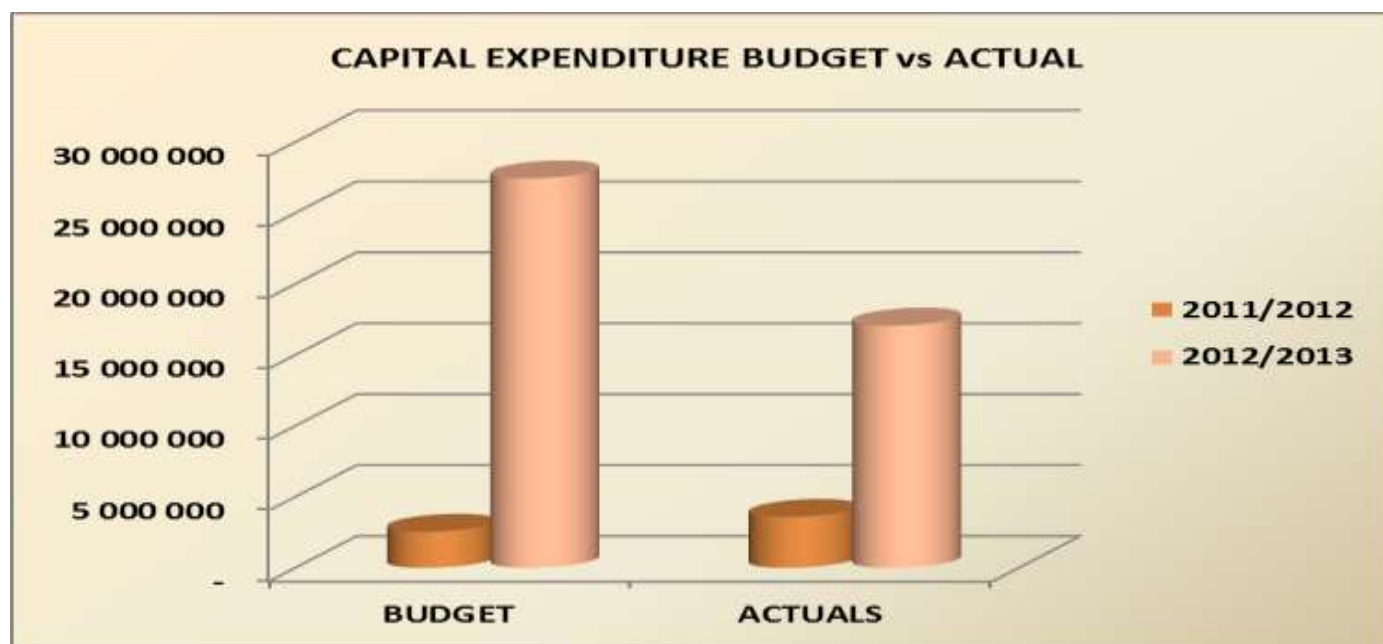
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The following graph shows the Operating Expenditure Budget versus Actuals for 2011/12 as well as the 2012/13 financial year. The Operating Expenditure has decreased by 14.0% from R180m to R155m.



(b) Percentage of Capital Budget Spent

60,8 % was spent on the Capital Budget during 2012/13. One of the reasons for the under-expenditure was that the funds from MIG and INEP grants were not utilized in full. These funds were rolled-over during August for the 2013/2014 financial year. The following graph shows the Capital Expenditure Budget versus Actuals for 2011/12 as well as the 2012/13 financial year. The Capital Expenditure have increased by 375.2% from R3,5m to R17m.



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1.1.2 Financial problems or risks facing the municipality

It is a known fact that due to the endemic poverty in the area under the jurisdiction of Emalahleni, the collection rate for municipal services and Rates debt is very low. This has a detrimental effect on the municipality's financial resources.

Financial administration should be the second most important focus point of Emalahleni Municipality with basic service delivery as the most important. Any additional resources should be directed at developing a financial administration turnover strategy. It must concentrate on in-service training and assistance on every aspect of financial administration with detail to the lowest level and administrative powers be delegated to the lowest level without impeding on proper internal control.

1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Emalahleni Municipality had a disclaimer audit report.

The Municipality put extensive effort into implementing the recommendations in respect of prior year's findings that were made during the previous audit. All the audit recommendations are within the Operation Clean Audit Report (OPCAR) where progress is regularly monitored. The OPCAR form part of the 2013 Annual Report as the detailed Audit Action Plan.

The annual report of the 2012/13 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.

1.1.4: Mid-Year Performance Assessment

Municipal adjustments budgets

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

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- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

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EC136 Emalahleni (Ec) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		3 530	5 200		—	1 626	2 600	(974)	-37%	5 200
Property rates - penalties & collection charges		—	—				—	—		—
Service charges - electricity revenue		6 425	6 485		624	3 582	3 242	339	10%	6 485
Service charges - water revenue		2 896	3 835		584	3 551	1 918	1 633	85%	3 835
Service charges - sanitation revenue		4 009	3 418		356	2 096	1 709	388	23%	3 418
Service charges - refuse revenue		2 809	4 200		250	1 505	2 100	(595)	-28%	4 200
Service charges - other		—	—		—	—	—	—		—
Rental of facilities and equipment		620	491		55	357	245	112	46%	491
Interest earned - external investments		2 862	1 516		3	1 198	758	441	58%	1 516
Interest earned - outstanding debtors		6 471	4 278		638	3 669	2 139	1 531	72%	4 278
Dividends received		—	—		—	—	—	—		—
Fines		1	0		7	54	0	54	108146%	0
Licences and permits		353	716		34	247	358	(111)	-31%	716
Agency services		93	20 047		5	31	10 024	(9 993)	-100%	20 047
Transfers recognised - operational		85 415	104 225		2 000	66 409	52 113	14 297	27%	104 225
Other revenue		21 434	13 766		2 644	7 339	6 883	456	7%	13 766
Gains on disposal of PPE		207	150		—	—	75	(75)	-100%	150
Total Revenue (excluding capital transfers and contributions)		137 123	168 326	—	7 202	91 665	84 163	7 502	9%	168 326
Expenditure By Type										
Employee related costs		43 685	39 224		3 780	19 753	19 612	141	1%	39 224
Remuneration of councillors		9 101	10 070		790	4 682	5 035	(353)	-7%	10 070
Debt impairment		9 539	4 069		—	—	2 034	(2 034)	-100%	4 069
Depreciation & asset impairment		20 131	22 695		—	—	11 348	(11 348)	-100%	22 695
Finance charges		530	389		—	—	195	(195)	-100%	389
Bulk purchases		11 232	13 432		868	7 519	6 716	803	12%	13 432
Other materials		—	—		—	—	—	—		—
Contracted services		2 713	2 278		85	1 415	1 139	277	24%	2 278
Transfers and grants		16 103	5 223		2 238	7 748	2 611	5 136	197%	5 223
Other expenditure		39 816	91 877		3 497	22 379	45 939	(23 560)	-51%	91 877
Loss on disposal of PPE		3 465	—		—	—	—	—		—
Total Expenditure		156 315	189 257	—	11 258	63 496	94 629	(31 133)	-33%	189 257
Surplus/(Deficit)		(19 192)	(20 931)	—	(4 056)	28 169	(10 466)	38 635	(0)	(20 931)
Transfers recognised - capital		20 793	25 917		—	12 620	12 958	(339)	(0)	25 917
Contributions recognised - capital			—					—		
Contributed assets			—					—		
Surplus/(Deficit) after capital transfers & contributions		1 601	4 986	—	(4 056)	40 789	2 493			4 986
Taxation			—					—		
Surplus/(Deficit) after taxation		1 601	4 986	—	(4 056)	40 789	2 493			4 986
Attributable to minorities			—							
Surplus/(Deficit) attributable to municipality		1 601	4 986	—	(4 056)	40 789	2 493			4 986
Share of surplus/ (deficit) of associate			—							
Surplus/ (Deficit) for the year		1 601	4 986	—	(4 056)	40 789	2 493			4 986

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Revenue achieved to date is 9% (R7, 502 million) above the year-to-date budget. The municipality projects to end the year with a surplus, and more importantly, a positive cash position, (C4).

Operating expenditure incurred amounts to 77% of the year-to-date budget, (C4).

The capital expenditure is underspent, with year-to-date expenditure being R 13,675 million, or 68.8% of the year-to-date budget, (C5).

An adjustment budget is required due to the following:

1. REVENUE

Service Charges:

The following Service Charges were under estimated for the 2013/2014 Financial Year.

• Water	R3 200 000
• Sanitation	<u>R 700 000</u>
	<u>R3 900 000</u>

The following Service Charges were over estimated for the 2013/2014 Financial Year.

• Property Rates	<u>-R1 450 000</u>
• Refuse	<u>-R1 000 000</u>
	<u>-R2 450 000</u>

Other Revenue:

The following Other Revenue were under estimated for the 2013/2014 Financial Year:

• Rental of Facilities & Equipment	R 150 000
• Fines	<u>R 100 000</u>
	<u>R 250 000</u>

Agency Services:

Recurrent Grant from CHDM was budget under Agency Services instead of Other Revenue and this amount will be removed from Agency Services and add to Other Revenue **R18 865 000**

Transfer and Grants:

An additional grant were received from CHDM to the amount of **R 100 000**

The following Roll-over from the 2012/2013 Financial Year must be added:

• MIG	<u>R2 500 000</u>
-------	--------------------------

Other Grants which were not fully spent in the prior year's must be added:

• Town Revitalisation	R 500 000
• LED	R1 760 000
• Library	R 525 896
• Food Program	R 413 598
• Revenue Enhancement	R 153 816
• LGSETA	<u>R 21 627</u>
	<u>R3 374 937</u>

TOTAL REVENUE ADJUSTMENT

R7 674 937

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2. EXPENDITURE

Bulk Purchases were under estimated to the amount of **R1 600 000**

Transfer and Grants must be increased with additional grants which will be allocated in the adjustment budget with the following:

• CHDM Grant	R 100 000
• Town Revitalisation	R 500 000
• LED	R1 760 000
• Library	R 525 896
• Food Program	R 413 598
• Revenue Enhancement	R 153 816
• LGSETA	<u>R 21 627</u>
	<u>R3 474 937</u>

TOTAL EXPENDITURE ADJUSTMENT **R5 074 937**

3. CAPITAL EXPENDITURE

Capital Expenditure must be increased with the approved Roll-over for MIG R2 500 000

The following Capital projects must be increased:

• Vehicles	R 406 000
• Plant Equipment	<u>R4 114 000</u>
	<u>R4 520 000</u>

The following new Capital projects were identified:

• Park Homes and Containers	R 550 000
• Renovations Finance Offices	<u>R 400 000</u>
	<u>R 950 000</u>

TOTAL CAPITAL EXPENDITURE ADJUSTMENT **R5 470 000**

4. SUMMARY

TOTAL REVENUE ADJUSTMENT	R7 674 937
TOTAL EXPENDITURE ADJUSTMENT	<u>-R5 074 937</u>
TOTAL CAPITAL EXPENDITURE ADJUSTMENT	<u>-R5 470 000</u>
TOTAL ADJUSTMENT	<u>-R2 870 000</u>

COUNCILLOR N NYUKWANA
MAYOR

DATE: _____

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Section 2 -Resolutions

Resolutions

If the mid-year review is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act:
- c) noting the mid-year budget and performance assessment referred to in section 72 of the Act; (d) noting the in-year reports of any municipal entities
- (e) any other resolutions that may be required

MID-YEAR BUDGET AND PERFORMANCE REPORT

This is the resolution that will be presented to Council when the Mid-Year Budget and Performance Assessment is tabled:

RECOMMENDATION:

That Council take cognizance of the 2013/14 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2013/14 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan.

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Section 3 -Executive Summary

Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

3.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

It must be noted that in all instances where the tables contained within this report include the audited outcomes for 2012/13 that these results are based on the audited annual financial statements that were audited by the Auditor General in accordance with Section 126 (3) of the Municipal Finance Management Act.

3.2 Budget Overview

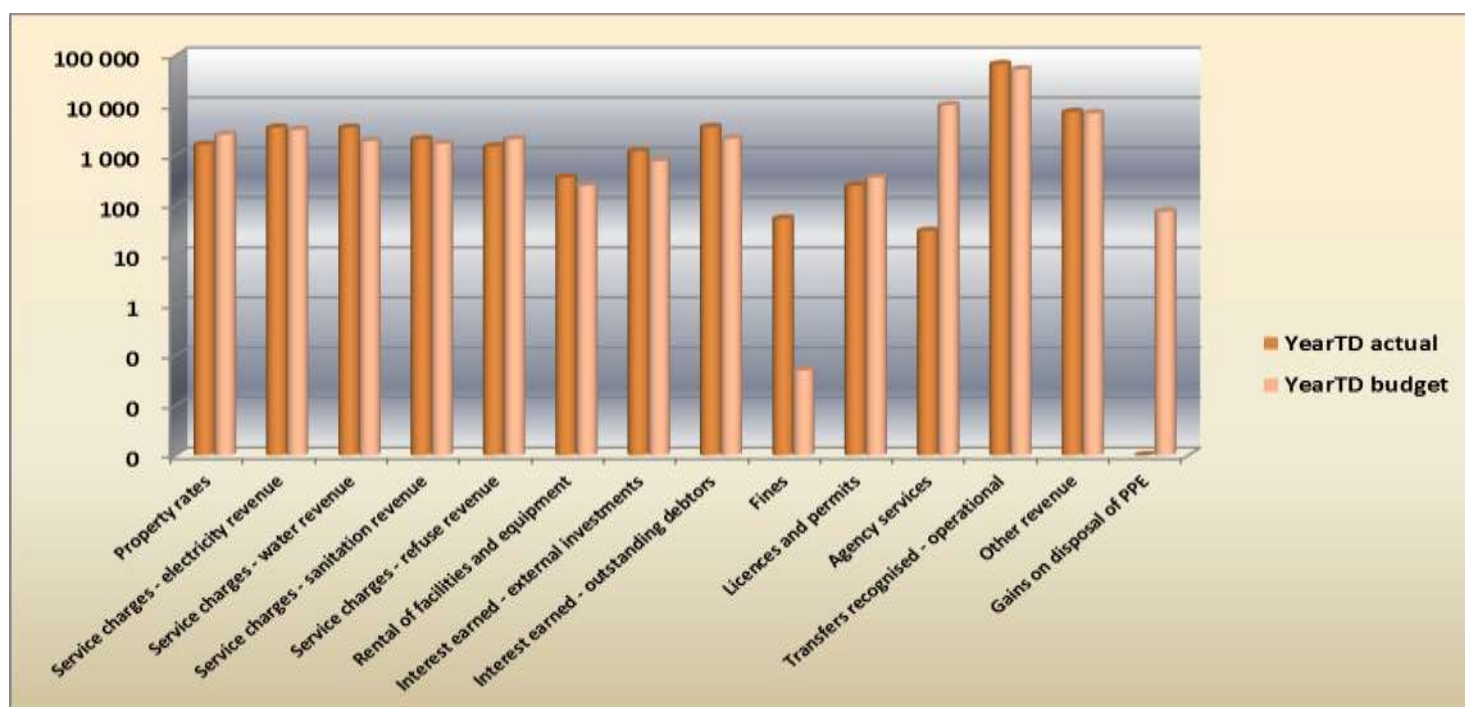
(a) Operating Revenue

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		3 530	5 200		–	1 626	2 600	(974)	-37%	5 200
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Service charges - other		–	–		–	–	–	–		–
Rental of facilities and equipment		620	491		55	357	245	112	46%	491
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Interest earned - outstanding debtors		6 471	4 278		638	3 669	2 139	1 531	72%	4 278
Dividends received		–	–		–	–	–	–		–
Fines		1	0		7	54	0	54	108146%	0
Licences and permits		353	716		34	247	358	(111)	-31%	716
Agency services		93	20 047		5	31	10 024	(9 993)	-100%	20 047
Transfers recognised - operational		85 415	104 225		2 000	66 409	52 113	14 297	27%	104 225
Other revenue		21 434	13 766		2 644	7 339	6 883	456	7%	13 766
Gains on disposal of PPE		207	150		–	–	75	(75)	-100%	150
Total Revenue (excluding capital transfers and contributions)		137 123	168 326	–	7 202	91 665	84 163	7 502	9%	168 326

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(See Table C4 for details on the Operating Revenue info)



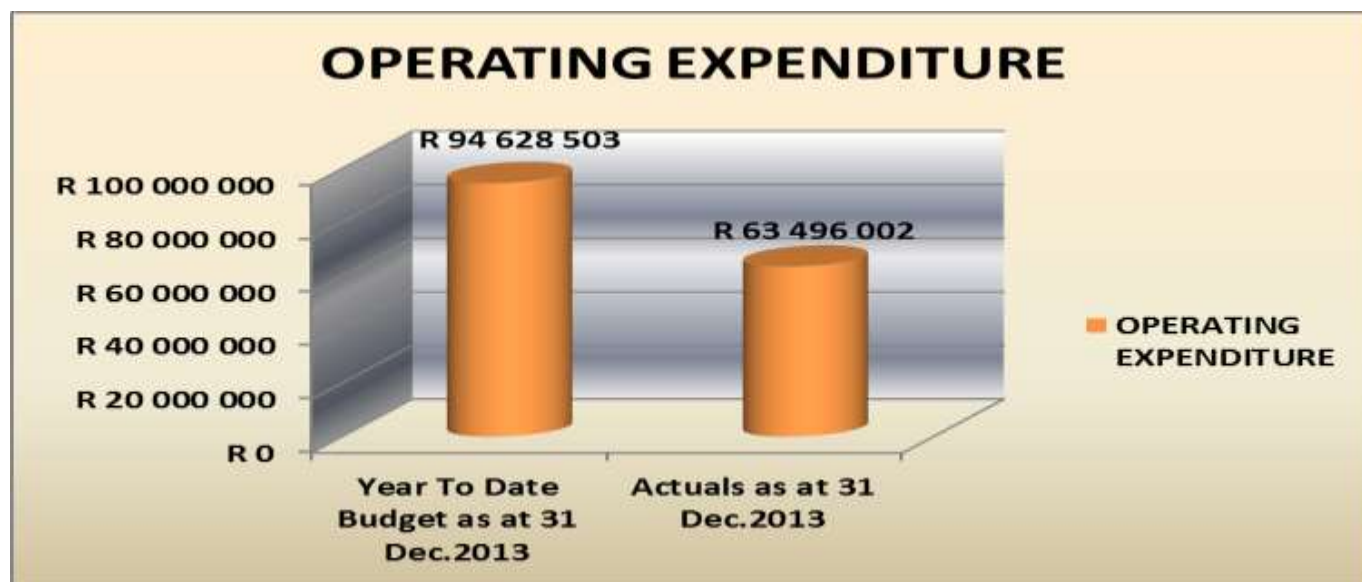
(See Table C4 for details on the Operating Revenue info)

Overall the revenue budget reflects a 9 % variance on the year to date projections. One of the reasons is the additional income from Service Charges, Electricity with 10%, Water with 85%, Sanitation with 23%. Other additional income were received from Rental of Facilities with 46%, Interest earned – External Investments with 58% and Interest earned – Outstanding Debtors with 72%.

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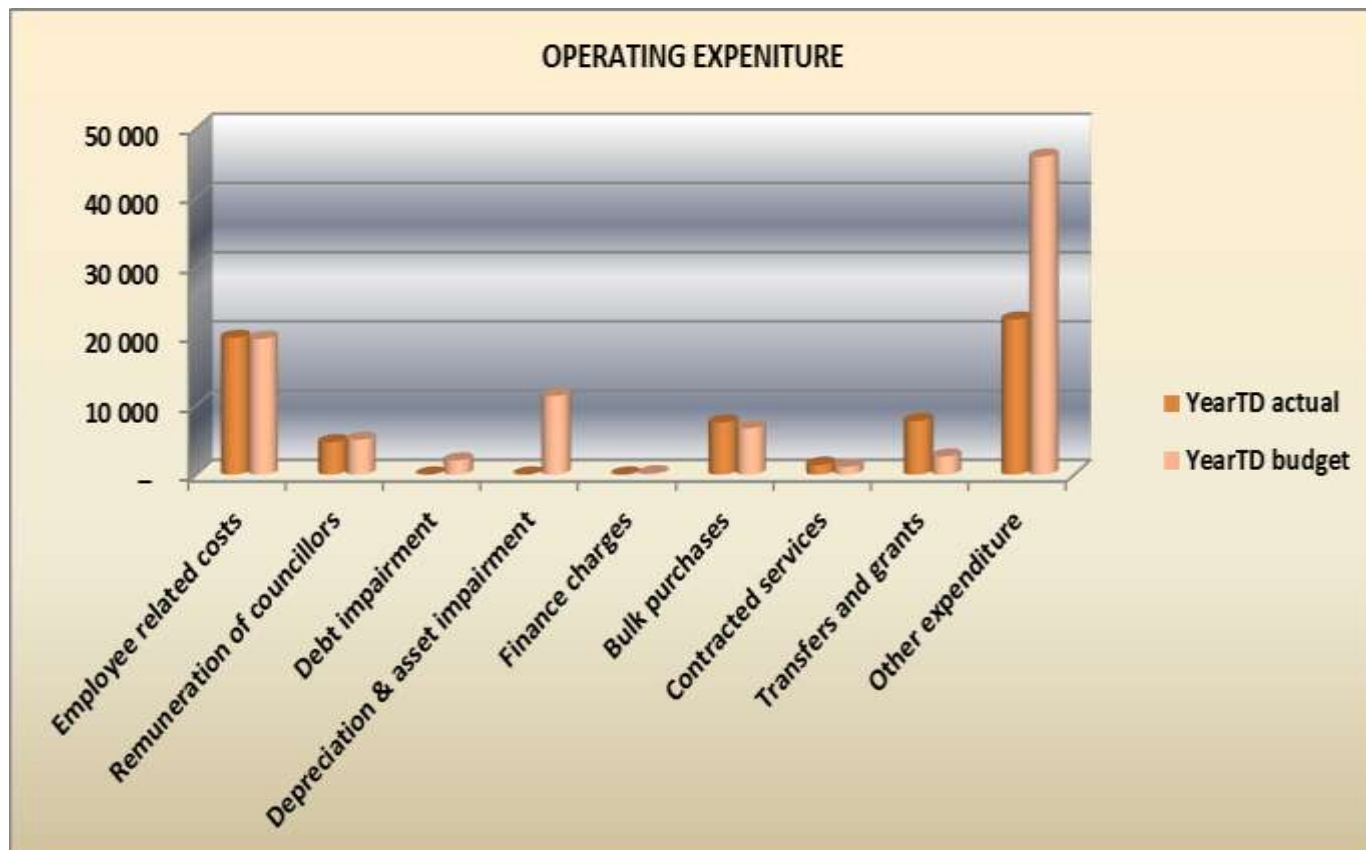
(b) Operating Expenditure

Description	Ref	2012/13	Budget Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Expenditure By Type									
Employee related costs		43 685	39 224		3 780	19 753	19 612	141	1%
Remuneration of councillors		9 101	10 070		790	4 682	5 035	(353)	-7%
Debt impairment		9 539	4 069		-	-	2 034	(2 034)	-100%
Depreciation & asset impairment		20 131	22 695		-	-	11 348	(11 348)	-100%
Finance charges		530	389		-	-	195	(195)	-100%
Bulk purchases		11 232	13 432		868	7 519	6 716	803	12%
Other materials		-	-		-	-	-	-	
Contracted services		2 713	2 278		85	1 415	1 139	277	24%
Transfers and grants		16 103	5 223		2 238	7 748	2 611	5 136	197%
Other expenditure		39 816	91 877		3 497	22 379	45 939	(23 560)	-51%
Loss on disposal of PPE		3 465	-		-	-	-	-	
Total Expenditure		156 315	189 257	-	11 258	63 496	94 629	(31 133)	-33%



(See Table C4 for details on the Operating Expenditureinfo)

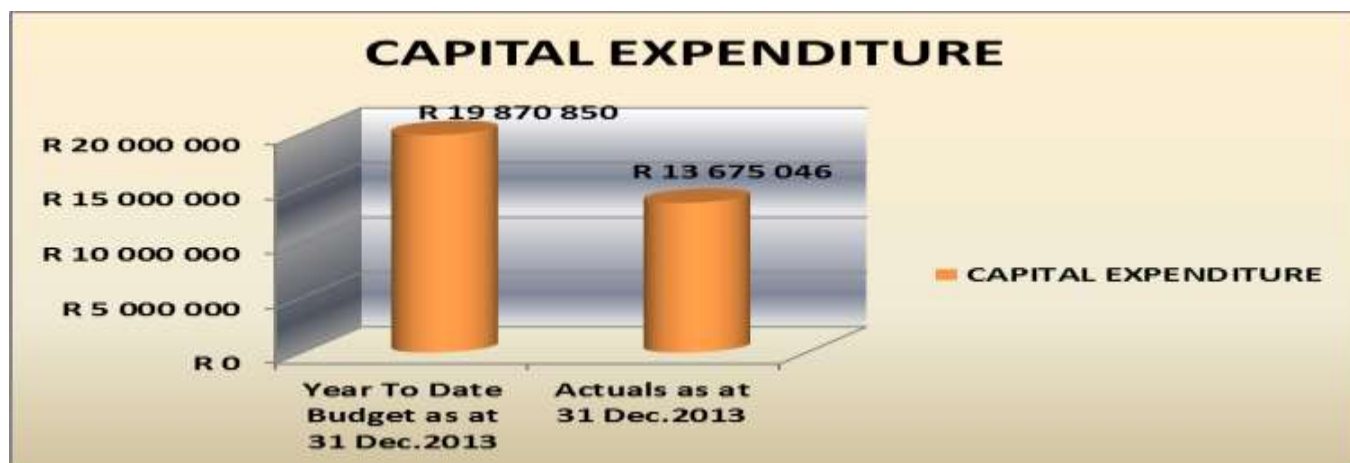
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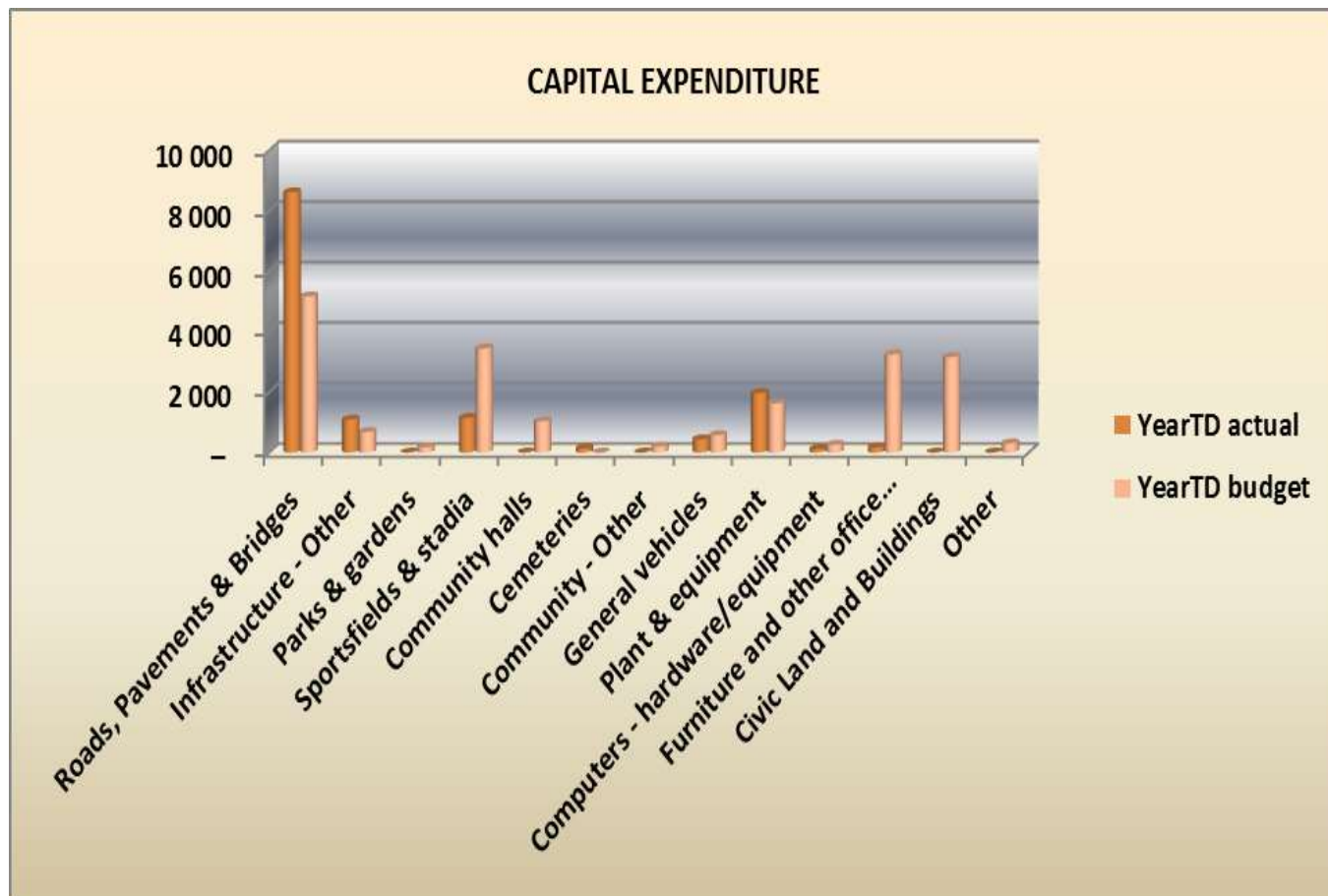
(See Table C4 for details on the Operating Expenditureinfo)

When comparing the year to date projections with the year to date actuals there is an under expenditure of 33%. One of the reasons is that the Depreciation, Debt Impairment and Finance Charges for 2013/14 has not yet been processed as it will be processed during June 2014. Another reason is that Councillors' increases have not yet been paid for the 2013/2014 financial year.

(c) Capital Expenditure



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(See Table SC13a for details on the Capital Expenditure information)

When comparing the year to date projections with the year to date expenditure there is an under expenditure of 31.2% on capital expenditure..

The following projects did not yet start for the 2013/2014 Financial Year:

- | | |
|-----------------------------------|---------------|
| • ERECTION OF HAWKER STALLS | R1 364 000.00 |
| • MIG:TRAFFIC STATION | R1 200 000.00 |
| • HARRY GWALA HALL (DORDRECHT) | R 700 000.00 |
| • MIG:COMMUNITY HALL WARD 17 | R1 364 000.00 |
| • ASSET: COMMONAGE AND POUNDS | R 700 000.00 |
| • ASSET: PARKS&PUBLIC OPEN SPACES | R 350 000.00 |

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Section 4-In Year Budget Tables

4.1 Monthly Budget Statement

In year-budget statement

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables must consist of the tables in the First Attachment to this Schedule, namely-

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement-Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement-Financial Position
- (f) Table C7 Monthly Budget Statement-Cash-flow

The tables included in section 4 to the end of this report are from the ' Schedule Monthly Budget Statement'

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4.1.1 Table C1:s71 Monthly Budget Statement Summary

EC136 Emalahleni (Ec) - Table C1 Monthly Budget Statement Summary - M06 December

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 530	5 200	–	–	1 626	2 600	(974)	-37%	5 200
Service charges	16 139	17 937	–	1 814	10 734	8 969	1 765	20%	17 937
Investment revenue	2 862	1 516	–	3	1 198	758	441	58%	5 793
Transfers recognised - operational	85 415	104 225	–	2 000	66 409	52 113	14 297	27%	104 225
Other own revenue	29 177	39 448	–	3 384	11 698	19 724	(8 026)	-41%	39 448
Total Revenue (excluding capital transfers and contributions)	137 123	168 326	–	7 202	91 665	84 163	7 502	9%	172 603
Employee costs	43 685	39 224	–	3 780	19 753	19 612	141	1%	39 224
Remuneration of Councillors	9 101	10 070	–	790	4 682	5 035	(353)	-7%	10 070
Depreciation & asset impairment	20 131	22 695	–	–	–	11 348	(11 348)	-100%	22 695
Finance charges	530	389	–	–	–	195	(195)	-100%	389
Materials and bulk purchases	11 232	13 432	–	868	7 519	6 716	803	12%	13 432
Transfers and grants	16 103	5 223	–	2 238	7 748	2 611	5 136		5 223
Other expenditure	55 533	98 224	–	3 581	23 794	49 112	(25 317)	-52%	98 224
Total Expenditure	156 315	189 257	–	11 258	63 496	94 629	(31 133)	-33%	189 257
Surplus/(Deficit)	(19 192)	(20 931)	–	(4 056)	28 169	(10 466)	38 635	-369%	(16 654)
Transfers recognised - capital	20 793	25 917	–	–	12 620	12 958	(339)	-3%	25 917
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	1 601	4 986	–	(4 056)	40 789	2 493	38 296	1536%	9 263
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1 601	4 986	–	(4 056)	40 789	2 493	38 296	1536%	9 263
Capital expenditure & funds sources									
Capital expenditure	17 070	39 742	–	2 390	13 675	19 871	(6 196)	-31%	39 742
Capital transfers recognised	15 177	25 917	–	(60)	10 989	12 959	(1 970)	-15%	25 917
Public contributions & donations	238	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1 655	13 825	–	2 450	2 686	6 912	(4 226)	-61%	13 825
Total sources of capital funds	17 070	39 742	–	2 390	13 675	19 871	(6 196)	-31%	39 742
Financial position									
Total current assets	72 569	37 363	–		109 509				37 363
Total non current assets	386 606	256 788	–		397 214				256 788
Total current liabilities	22 903	16 418	–		29 502				16 418
Total non current liabilities	10 005	7 306	–		10 164				7 306
Community wealth/Equity	426 266	270 427	–		467 056				270 427
Cash flows									
Net cash from (used) operating	24 451	31 749	–	(4 056)	51 365	15 875	35 491	224%	31 749
Net cash from (used) investing	(16 864)	(39 742)	–	(2 390)	(13 675)	(19 871)	6 196	-31%	(39 742)
Net cash from (used) financing	(536)	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	53 115	31 107	–	–	83 755	35 103	48 651	139%	38 072
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	2 137	1 924	1 983	1 974	1 948	3 082	8 529	95 884	117 460
Creditors Age Analysis									
Total Creditors	152	7	1	–	–	–	–	–	160

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4.1.2 Table C2:s71 Monthly Budget Statement -Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and lastly the Trading Services

EC136 Emalahleni (Ec) - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		82 686	91 242	—	519	64 703	45 622	19 081	42%	91 242
Executive and council		238	5 336	—	7	54	2 668	(2 614)	-98%	5 336
Budget and treasury office		82 364	85 906	—	512	64 648	42 954	21 695	51%	85 906
Corporate services		84	0	—	0	0	0	0	216%	0
Community and public safety		803	1 015	—	58	652	508	144	28%	1 015
Community and social services		719	1 013	—	26	480	507	(27)	-5%	1 013
Sport and recreation		3	2	—	—	—	1	(1)	-100%	2
Public safety		80	—	—	31	136	—	136	#DIV/0!	—
Housing		—	—	—	—	37	—	37	#DIV/0!	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		25 000	29 691	—	34	13 436	14 846	(1 409)	-9%	29 691
Planning and development		2 362	12	—	—	55	6	49	860%	12
Road transport		22 638	29 680	—	34	13 381	14 840	(1 459)	-10%	29 680
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		49 241	72 154	—	6 554	25 337	36 077	(10 740)	-30%	72 154
Electricity		15 586	26 685	—	2 611	9 163	13 343	(4 180)	-31%	26 685
Water		19 497	25 281	—	2 670	9 498	12 641	(3 143)	-25%	25 281
Waste water management		9 674	14 688	—	878	4 294	7 344	(3 050)	-42%	14 688
Waste management		4 484	5 500	—	396	2 382	2 750	(368)	-13%	5 500
Other	4	186	140	—	36	157	70	87	124%	140
Total Revenue - Standard	2	157 916	194 243	—	7 202	104 285	97 122	7 163	7%	194 243
Expenditure - Standard										
Governance and administration		51 947	59 847	—	4 348	23 604	29 924	(6 319)	-21%	59 847
Executive and council		20 610	23 490	—	1 785	10 318	11 745	(1 427)	-12%	23 490
Budget and treasury office		18 606	21 139	—	1 493	7 598	10 569	(2 971)	-28%	21 139
Corporate services		12 731	15 219	—	1 070	5 689	7 610	(1 921)	-25%	15 219
Community and public safety		20 968	27 170	—	1 508	11 033	13 585	(2 553)	-19%	27 170
Community and social services		7 599	13 199	—	503	2 915	6 599	(3 684)	-56%	13 199
Sport and recreation		865	352	—	23	137	176	(39)	-22%	352
Public safety		11 005	11 954	—	851	7 284	5 977	1 307	22%	11 954
Housing		1 498	1 665	—	132	697	833	(136)	-16%	1 665
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		34 154	27 481	—	1 029	5 797	13 740	(7 944)	-58%	27 481
Planning and development		8 095	8 597	—	478	2 066	4 299	(2 233)	-52%	8 597
Road transport		26 060	18 884	—	551	3 731	9 442	(5 711)	-60%	18 884
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		48 902	74 050	—	4 349	22 926	37 025	(14 099)	-38%	74 050
Electricity		10 683	25 826	—	1 488	5 505	12 913	(7 408)	-57%	25 826
Water		21 112	25 223	—	2 056	12 330	12 612	(282)	-2%	25 223
Waste water management		9 662	14 675	—	396	2 354	7 337	(4 984)	-68%	14 675
Waste management		7 445	8 326	—	408	2 738	4 163	(1 425)	-34%	8 326
Other		344	709	—	23	136	354	(218)	-61%	709
Total Expenditure - Standard	3	156 315	189 257	—	11 257	63 496	94 629	(31 133)	-33%	189 257
Surplus/ (Deficit) for the year		1 601	4 986	—	(4 056)	40 789	2 493	38 296	1536%	4 986

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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4.1.3 Table C3:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organizational structure of the municipality which is made up of the following Directorates:

- (a) Executive and Council
- (b) Budget and Treasury
- (c) Corporate Services
- (d) Community and Social Services
- (e) IPED
- (f) Technical Services

EC136 Emalahleni (Ec) - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		238	5 336	–	7	54	2 668	(2 614)	-98.0%	5 336
Vote 2 - Budget and Treasury		82 364	85 906	–	512	64 648	42 953	21 695	50.5%	85 906
Vote 3 - Corporate Services		84	0	–	0	0	0	0	216.0%	0
Vote 4 - Community and Social Services		5 392	6 655	–	458	3 019	3 328	(309)	-9.3%	6 655
Vote 5 - IPED		2 362	12	–	–	92	6	86	1496.8%	12
Vote 6 - Technical Services		67 476	96 334	–	6 224	36 472	48 167	(11 695)	-24.3%	96 334
Total Revenue by Vote	2	157 916	194 243	–	7 202	104 285	97 121	7 164	7.4%	194 243
Expenditure by Vote	1									
Vote 1 - Executive and Council		20 610	23 490	–	1 785	10 318	11 745	(1 427)	-12.1%	23 490
Vote 2 - Budget and Treasury		18 606	21 139	–	1 493	7 598	10 569	(2 971)	-28.1%	21 139
Vote 3 - Corporate Services		12 731	15 219	–	1 070	5 689	7 610	(1 921)	-25.2%	15 219
Vote 4 - Community and Social Services		16 255	22 586	–	956	5 927	11 293	(5 367)	-47.5%	22 586
Vote 5 - IPED		9 592	10 262	–	610	2 763	5 131	(2 368)	-46.2%	10 262
Vote 6 - Technical Services		78 521	96 561	–	5 343	31 202	48 281	(17 078)	-35.4%	96 561
Total Expenditure by Vote	2	156 315	189 257	–	11 257	63 496	94 629	(31 133)	-32.9%	189 257
Surplus/ (Deficit) for the year	2	1 601	4 986	–	(4 056)	40 789	2 493	38 296	1536.2%	4 986

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4.1.4 Table C4:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

EC136 Emalahleni (Ec) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2012/13	Budget Year 2013/14							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			3 530	5 200		–	1 626	2 600	(974)	-37%	5 200
Property rates - penalties & collection charges			–	–					–		–
Service charges - electricity revenue			6 425	6 485		624	3 582	3 242	339	10%	6 485
Service charges - water revenue			2 896	3 835		584	3 551	1 918	1 633	85%	3 835
Service charges - sanitation revenue			4 009	3 418		356	2 096	1 709	388	23%	3 418
Service charges - refuse revenue			2 809	4 200		250	1 505	2 100	(595)	-28%	4 200
Service charges - other			–	–		–	–	–	–		–
Rental of facilities and equipment			620	491		55	357	245	112	46%	491
Interest earned - external investments			2 862	1 516		3	1 198	758	441	58%	1 516
Interest earned - outstanding debtors			6 471	4 278		638	3 669	2 139	1 531	72%	4 278
Dividends received			–	–		–	–	–	–		–
Fines			1	0		7	54	0	54	108146%	0
Licences and permits			353	716		34	247	358	(111)	-31%	716
Agency services			93	20 047		5	31	10 024	(9 993)	-100%	20 047
Transfers recognised - operational			85 415	104 225		2 000	66 409	52 113	14 297	27%	104 225
Other revenue			21 434	13 766		2 644	7 339	6 883	456	7%	13 766
Gains on disposal of PPE			207	150		–	–	75	(75)	-100%	150
Total Revenue (excluding capital transfers and contributions)			137 123	168 326	–	7 202	91 665	84 163	7 502	9%	168 326
Expenditure By Type											
Employee related costs			43 685	39 224		3 780	19 753	19 612	141	1%	39 224
Remuneration of councillors			9 101	10 070		790	4 682	5 035	(353)	-7%	10 070
Debt impairment			9 539	4 069		–	–	2 034	(2 034)	-100%	4 069
Depreciation & asset impairment			20 131	22 695		–	–	11 348	(11 348)	-100%	22 695
Finance charges			530	389		–	–	195	(195)	-100%	389
Bulk purchases			11 232	13 432		868	7 519	6 716	803	12%	13 432
Other materials			–	–		–	–	–	–		–
Contracted services			2 713	2 278		85	1 415	1 139	277	24%	2 278
Transfers and grants			16 103	5 223		2 238	7 748	2 611	5 136	197%	5 223
Other expenditure			39 816	91 877		3 497	22 379	45 939	(23 560)	-51%	91 877
Loss on disposal of PPE			3 465	–		–	–	–	–		–
Total Expenditure			156 315	189 257	–	11 258	63 496	94 629	(31 133)	-33%	189 257
Surplus/(Deficit)			(19 192)	(20 931)	–	(4 056)	28 169	(10 466)	38 635	(0)	(20 931)
Transfers recognised - capital			20 793	25 917		–	12 620	12 958	(339)	(0)	25 917
Contributions recognised - capital			–	–					–		–
Contributed assets			–	–					–		–
Surplus/(Deficit) after capital transfers & contributions			1 601	4 986	–	(4 056)	40 789	2 493			4 986
Taxation			–	–					–		–
Surplus/(Deficit) after taxation			1 601	4 986	–	(4 056)	40 789	2 493			4 986
Attributable to minorities			–	–							–
Surplus/(Deficit) attributable to municipality			1 601	4 986	–	(4 056)	40 789	2 493			4 986
Share of surplus/ (deficit) of associate			–	–							–
Surplus/ (Deficit) for the year			1 601	4 986	–	(4 056)	40 789	2 493			4 986

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The annual budget is approved for 'Total Revenue by Source'.

The YTD actual reflects an achievement of R 91,665 million or 109% of the year-to-date budget of R 84,163 million.

'Own Revenue' received amounts to R 25,225million. It is R 3,273 million more than the Year to date Budget, which is a 112.9% achievement of the year-to-date budget of R 21,952 million.

'Transfers recognized revenue' received amounts to R 66,409million. It is R 14,297 million more than the year-to-date Budget, which is a 27% achievement of the year-to-date budget of R 52,113 million. The revenue that can realize by year end will depend on how the operating grants funded projects are spent.

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4.1.5 Table C5: Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

EC136 Emalahleni (Ec) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M06 December

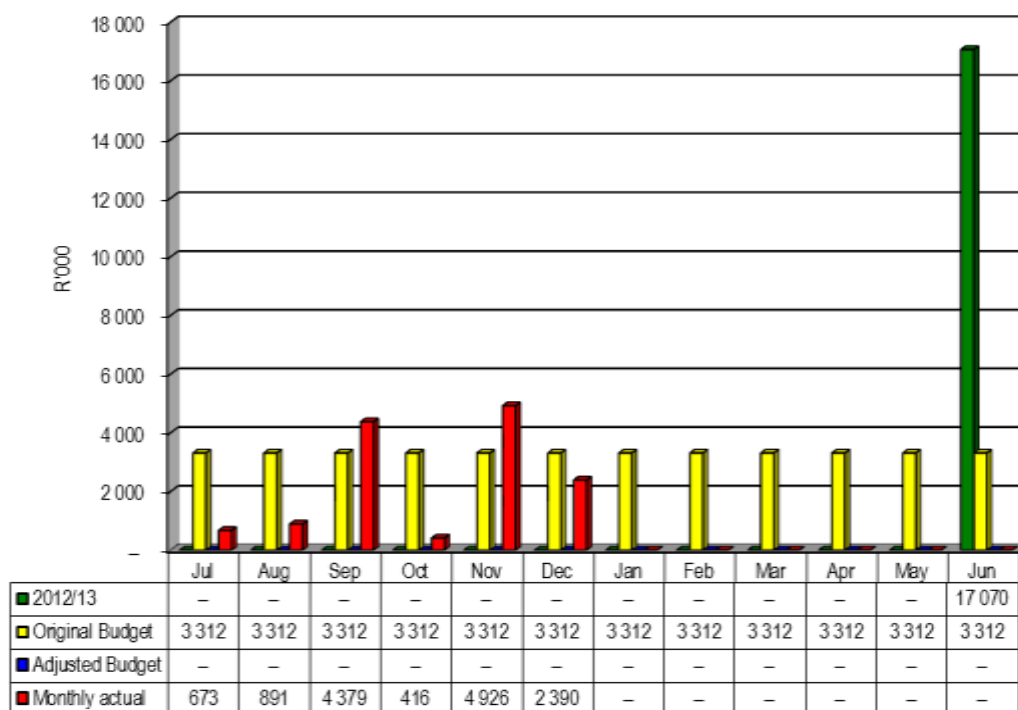
Vote Description		Ref	2012/13	Budget Year 2013/14								
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Capital expenditure - Municipal Vote												
Expenditure of multi-year capital appropriation			1									
Vote 1 - Executive and Council				-	-	-	-	-	-		-	
1.1 - Council				-	-	-	-	-	-		-	
1.2 - Municipal Manager				-	-	-	-	-	-		-	
Vote 2 - Budget and Treasury				-	-	-	-	-	-		-	
2.1 - Financial Services				-	-	-	-	-	-		-	
2.2 - Assessment Rates				-	-	-	-	-	-		-	
Vote 3 - Corporate Services				-	-	-	-	-	-		-	
3.1 - Human Resources				-	-	-	-	-	-		-	
Vote 4 - Community and Social Services				6 437	15 556	-	(60)	2 236	7 778	(5 542)	-71%	15 556
4.1 - Administration Buildings				-	-	-	-	-	-		-	
4.2 - Commonage Pounds				-	400	-	-	-	200	(200)	-100%	400
4.3 - Community and Social Services				156	1 200	-	-	-	600	(600)	-100%	1 200
4.4 - Parks and Public Open Spaces				-	-	-	-	-	-		-	
4.5 - Cemetery				-	-	-	-	-	-		-	
4.6 - Community Town Halls				1 379	2 064	-	-	-	1 032	(1 032)	-100%	2 064
4.7 - Library				-	-	-	-	-	-		-	
4.8 - Sport and Recreation				4 902	6 892	-	-	1 148	3 446	(2 298)	-67%	6 892
4.9 - Tourism Resorts				-	-	-	-	-	-		-	
4.10 - Refuse				-	5 000	-	(60)	1 087	2 500	(1 413)	-57%	5 000
Vote 5 - IPED				-	-	-	-	-	-		-	
5.1 - IPED				-	-	-	-	-	-		-	
5.2 - Housing				-	-	-	-	-	-		-	
Vote 6 - Technical Services				7 816	10 341	-	-	8 618	5 171	3 447	67%	10 341
6.1 - Licencing and Registration				-	-	-	-	-	-		-	
6.2 - Roads and Stormwater				7 816	10 341	-	-	8 618	5 171	3 447	67%	10 341
6.3 - Technical Services Administration				-	-	-	-	-	-		-	
6.4 - Sanatation				-	-	-	-	-	-		-	
6.5 - Water				-	-	-	-	-	-		-	
6.6 - Streetlights				-	-	-	-	-	-		-	
6.7 - Electricity				-	-	-	-	-	-		-	
Total multi-year capital expenditure				14 254	25 898	-	(60)	10 854	12 949	(2 095)	-16%	25 898
Capital expenditure - Municipal Vote												
Expenditure of single-year capital appropriation			1									
Vote 1 - Executive and Council				439	6 380	-	1	103	3 190	(3 087)	-97%	6 380
1.1 - Council				285	6 220	-	-	29	3 110	(3 081)	-99%	6 220
1.2 - Municipal Manager				154	160	-	1	75	80	(5)	-7%	160
Vote 2 - Budget and Treasury				672	970	-	440	487	485	2	0%	970
2.1 - Financial Services				672	970	-	440	487	485	2	0%	970
2.2 - Assessment Rates				-	-	-	-	-	-		-	
Vote 3 - Corporate Services				411	140	-	11	96	70	26	37%	140
3.1 - Human Resources				411	140	-	11	96	70	26	37%	140
Vote 4 - Community and Social Services				1 154	940	-	-	137	470	(333)	-71%	940
4.1 - Administration Buildings				238	-	-	-	-	-		-	
4.2 - Commonage Pounds				-	-	-	-	-	-		-	
4.3 - Community and Social Services				-	590	-	-	2	295	(293)	-99%	590
4.4 - Parks and Public Open Spaces				-	350	-	-	-	175	(175)	-100%	350
4.5 - Cemetery				907	-	-	-	135	-	135	#DIV/0!	-
4.6 - Community Town Halls				-	-	-	-	-	-		-	
4.7 - Library				-	-	-	-	-	-		-	
4.8 - Sport and Recreation				-	-	-	-	-	-		-	
4.9 - Tourism Resorts				8	-	-	-	-	-		-	
4.10 - Refuse				-	-	-	-	-	-		-	
Vote 5 - IPED				135	2 784	-	133	133	1 392	(1 259)	-90%	2 784
5.1 - IPED				135	2 784	-	133	133	1 392	(1 259)	-90%	2 784
5.2 - Housing				-	-	-	-	-	-		-	
Vote 6 - Technical Services				5	2 630	-	1 865	1 866	1 315	551	42%	2 630
6.1 - Licencing and Registration				-	-	-	-	-	-		-	
6.2 - Roads and Stormwater				-	-	-	-	-	-		-	
6.3 - Technical Services Administration				-	2 630	-	1 865	1 866	1 315	551	42%	2 630
6.4 - Sanatation				-	-	-	-	-	-		-	
6.5 - Water				5	-	-	-	-	-		-	
6.6 - Streetlights				-	-	-	-	-	-		-	
6.7 - Electricity				-	-	-	-	-	-		-	
Total single-year capital expenditure				2 817	13 844	-	2 450	2 821	6 922	(4 101)	(0)	13 844
Total Capital Expenditure				17 070	39 742	-	2 390	13 675	19 871	(6 196)	(0)	39 742

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Table C5 consists of three distinct sections:

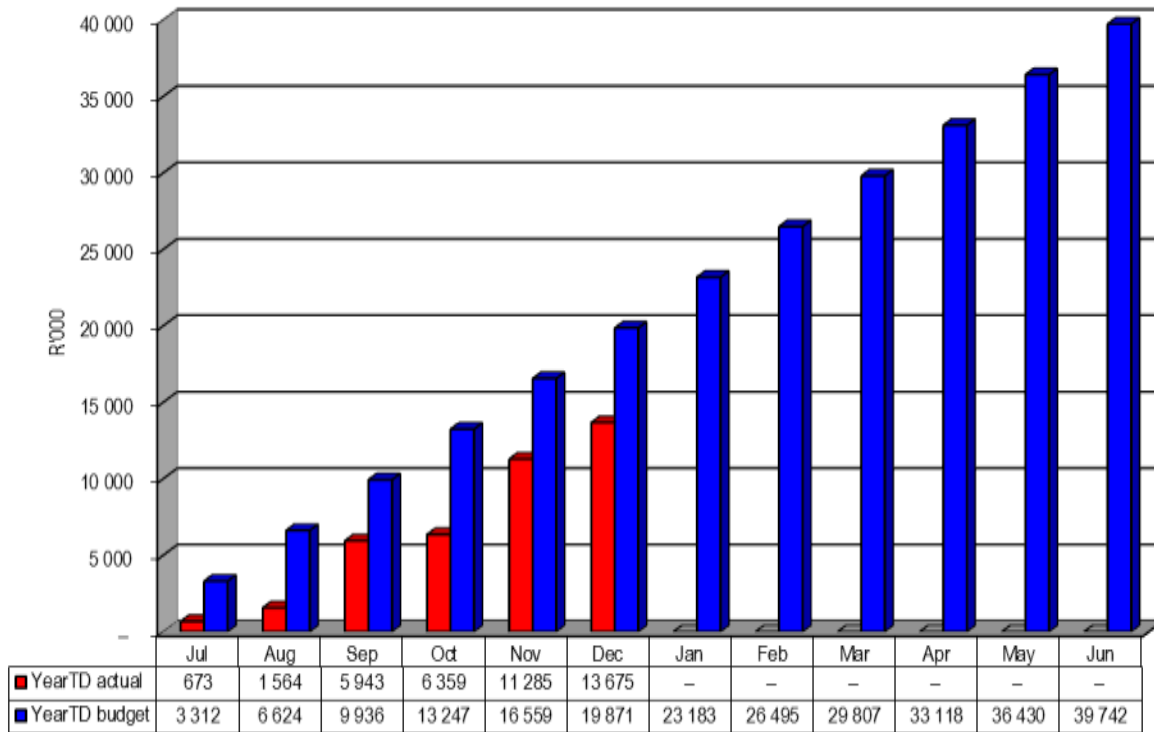
- **Appropriations by vote:**
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
 - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized expenditure will have occurred. There were no unauthorized expenditure on any vote
- **Standard classification:**
 - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.
- **Funding portion:**
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilized but should any unspent portion remain then the provincial departments do not at this time require repayment.

Chart C1 2013/14 Capital Expenditure Monthly Trend: actual v target



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Chart C2 2013/14 Capital Expenditure: YTD actual v YTD target



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4.1.6: Table C6: Monthly Budget Statement-Financial Position

EC136 Emalahleni (Ec) - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9 425	31 107		18 811	31 107
Call investment deposits		43 691	–		64 943	–
Consumer debtors		9 619	1 772		12 599	1 772
Other debtors		9 435	4 184		12 754	4 184
Current portion of long-term receivables		–	–		–	–
Inventory		400	300		400	300
Total current assets		72 569	37 363	–	109 509	37 363
Non current assets						
Long-term receivables		–				
Investments		–				
Investment property		25 001			25 600	
Investments in Associate		–				
Property, plant and equipment		361 349	256 080		371 358	256 080
Agricultural		–				
Biological assets		–				
Intangible assets		255	707		255	707
Other non-current assets		–				
Total non current assets		386 606	256 788	–	397 214	256 788
TOTAL ASSETS		459 175	294 150	–	506 723	294 150
LIABILITIES						
Current liabilities						
Bank overdraft		–				
Borrowing		307				
Consumer deposits		110	42		115	42
Trade and other payables		14 460	5 082		22 772	5 082
Provisions		8 026	11 294		6 615	11 294
Total current liabilities		22 903	16 418	–	29 502	16 418
Non current liabilities						
Borrowing		546			605	
Provisions		9 459	7 306		9 559	7 306
Total non current liabilities		10 005	7 306	–	10 164	7 306
TOTAL LIABILITIES		32 909	23 724	–	39 666	23 724
NET ASSETS	2	426 266	270 427	–	467 056	270 427
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		426 266	270 427		467 056	270 427
Reserves		–			–	
TOTAL COMMUNITY WEALTH/EQUITY	2	426 266	270 427	–	467 056	270 427

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Table C1 and SC3.

The financial position includes the total annual billing to date, whereas the age analysis only includes those amounts which have become due and not the 'future' amounts.

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4.1.7 Table C7: Monthly Budget Statement -Cash Flow

EC136 Emalahleni (Ec) - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		23 415	38 260		4 560	20 388	19 130	1 258	7%	38 260
Government - operating		85 415	124 272		2 000	66 409	62 136	4 273	7%	124 272
Government - capital		23 095	25 917		–	23 196	12 958	10 237	79%	25 917
Interest		9 333	5 793		642	4 868	2 897	1 971	68%	5 793
Dividends		–			–	0	–	0	#DIV/0!	
Payments										
Suppliers and employees		(116 588)	(156 881)		(9 019)	(55 748)	(78 441)	(22 692)	29%	(156 881)
Finance charges		(219)	(389)		–	–	(195)	(195)	100%	(389)
Transfers and Grants		–	(5 223)		(2 238)	(7 748)	(2 611)	5 136	-197%	(5 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 451	31 749	–	(4 056)	51 365	15 875	35 491	224%	31 749
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		207			–	–	–	–		
Decrease (Increase) in non-current debtors					–	–	–	–		
Decrease (increase) other non-current receivables					–	–	–	–		
Decrease (increase) in non-current investments					–	–	–	–		
Payments										
Capital assets		(17 070)	(39 742)		(2 390)	(13 675)	(19 871)	(6 196)	31%	(39 742)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 864)	(39 742)	–	(2 390)	(13 675)	(19 871)	(6 196)	31%	(39 742)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					–	–	–	–		
Borrowing long term/refinancing					–	–	–	–		
Increase (decrease) in consumer deposits		9			–	–	–	–		
Payments										
Repayment of borrowing		(545)			–	–	–	–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(536)	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		7 051	(7 992)	–	(6 446)	37 690	(3 996)			(7 992)
Cash/cash equivalents at beginning:		46 064	39 099			46 064	39 099			46 064
Cash/cash equivalents at month/year end:		53 115	31 107	–		83 755	35 103			38 072

Table C7 balances to the current Cashbook balance, shown in the 'Year-To-Date actual' column which is R 83,755 million.

Refer to section 5 for a more comprehensive picture of the cash position of the municipality which includes investments and commitments against available cash resources.

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PART 2-SUPPORTING DOCUMENTATION Section

Section 5- Debtor's Analysis

Debtors Analysis

The debtors analysis must contain-

- (a) an aged analysis reconciled with the financial position grouped by-
 - (i) revenue source; and
 - (ii) customer group
- (b) any bad debts written off by customer group

5.1 Supporting Table SC3: Debtors Age Analysis

EC136 Emalahleni (Ec) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

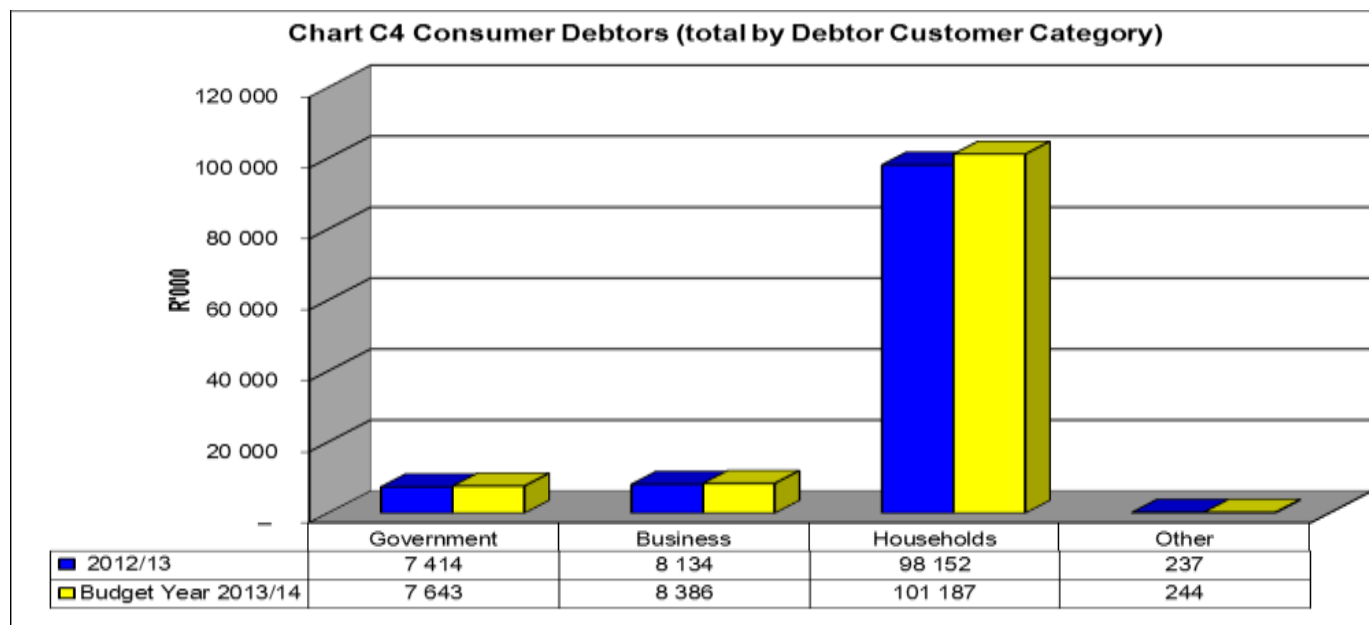
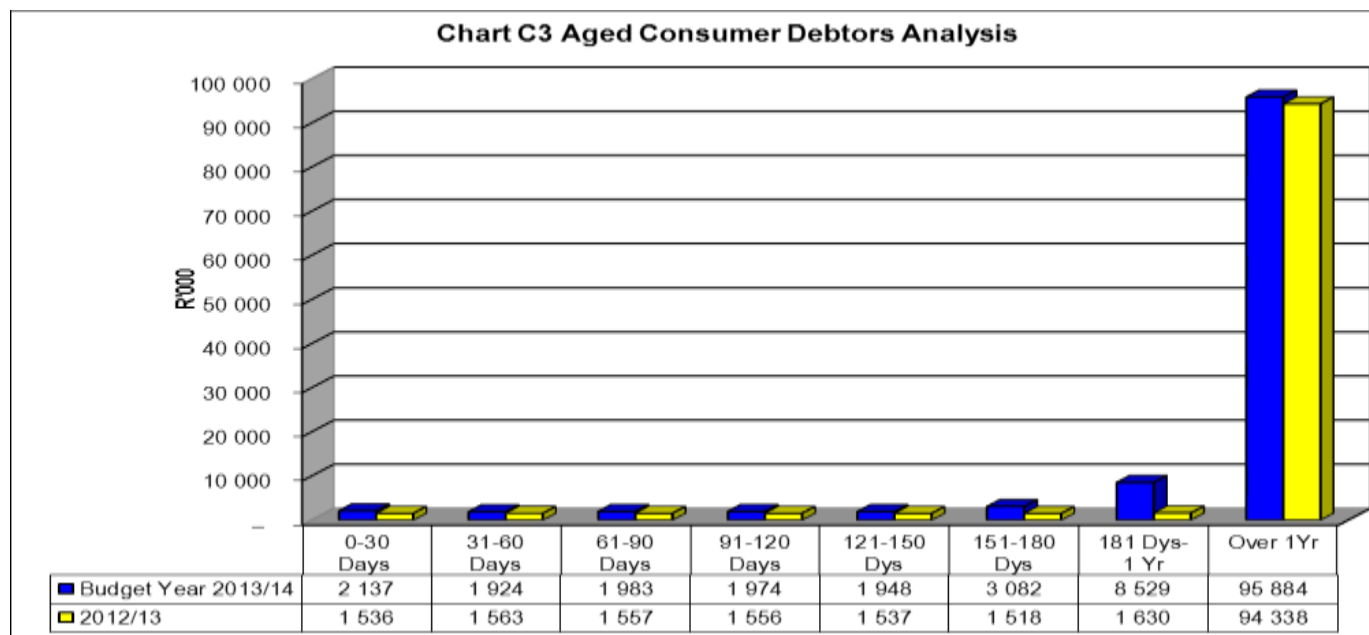
Description	NT Code	Budget Year 2013/14								Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
Debtors Age Analysis By Revenue Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	806	679	724	737	747	787	2 268	22 241	28 987	-	13 063	26 778
Trade and Other Receivables from Exchange Transactions - Electricity	1300	70	47	86	59	29	42	134	1 725	2 193	-	438	1 991
Receivables from Non-exchange Transactions - Property Rates	1400	325	302	294	302	294	1 383	1 266	17 048	21 213	-	22 452	20 292
Receivables from Exchange Transactions - Waste Water Management	1500	535	501	496	493	499	495	2 736	27 293	33 048	-	28 775	31 515
Receivables from Exchange Transactions - Waste Management	1600	387	378	369	371	364	361	2 052	23 320	27 601	-	24 649	26 467
Receivables from Exchange Transactions - Property Rental Debtors	1700	15	16	14	13	15	15	73	319	480	-	282	436
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	0	0	3 937	3 937	-	3 821	3 937
Total By Revenue Source	2000	2 137	1 924	1 983	1 974	1 948	3 082	8 529	95 884	117 460	-	93 481	111 416
2012/13 - totals only		1535975	1562637	1557215	1555823	1536986	1518372	1629861	94338082	105 235		93481144	100 579
Debtors Age Analysis By Customer Category													
Government	2200	223	203	236	224	176	1 017	332	5 232	7 643		-	
Business	2300	310	205	216	251	250	476	631	6 047	8 386		4 493	
Households	2400	1 597	1 508	1 523	1 492	1 513	1 582	7 527	84 443	101 187		87 017	
Other	2500	8	8	7	7	7	7	39	161	244		1 971	
Total By Customer Category	2600	2 137	1 924	1 983	1 974	1 948	3 082	8 529	95 884	117 460		93 481	

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Debtors Age Analysis

The age analyses for debtors only include those amounts which are currently or past due. It does not include the interim rates debit raising nor the current month billing which is only due at the end of the following month.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3. The Financial Position includes the total annual billing to date and some debtors classification which do not form part of the consumer debtors. Whereas the age analysis includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and fixed charges by 30 September annually or monthly on installment bases.



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Section 6 - Creditor's Analysis

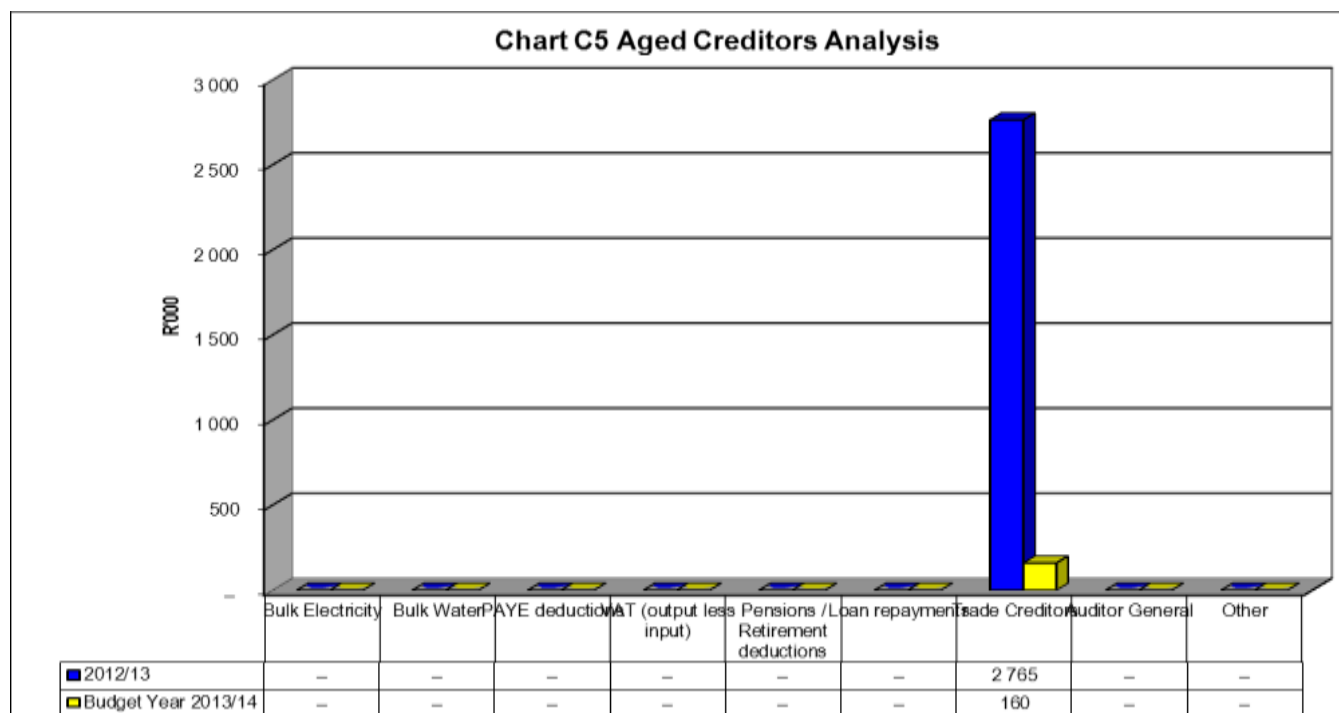
Creditor's Analysis

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

6.1 Supporting Table SC4: Creditor's Aged Analysis

EC136 Emalahleni (Ec) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2013/14									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	2 765
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	152	7	1			-	-	-	160	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	2600	152	7	1	-	-	-	-	-	160	2 765



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Section 7- Investment Portfolio Analysis

Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

7.1 Supporting Table SC5: Investment Portfolio Analysis

EC136 Emalahleni (Ec) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
<u>Municipality</u>									
Investec Bank: SUFFIX 451		32 days	Fixed deposit		69		15 883	-	15 952
Standard Bank: 088799697-001		32 days	Call deposit		-		202	-	202
First National Bank: 74366334164		32 days	Fixed deposit		124		28 666	-	28 790
Standard Bank: 088799697-011		32 days	Fixed deposit		-		-	20 000	20 000
Municipality sub-total					193		44 751	20 000	64 943
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				193		44 751	20 000	64 943

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Section 8- Allocation and grant receipts and expenditure

Allocation and grant receipts and expenditure

The disclosure an allocation and grant expenditure must reflect particulars of-

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as result of-
 - (i) an adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) changes in grants from other providers

8.1 Supporting Table SC6 -Grants receipts

EC136 Emalahleni (Ec) - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		82 455	103 653	-	2 000	66 092	51 827	14 265	27.5%	103 653
Local Government Equitable Share		69 797	78 749	-	-	59 062	39 375	19 688	50.0%	78 749
Finance Management		1 500	1 650	-	-	661	825	(164)	-19.9%	1 650
Municipal Systems Improvement		800	890	-	-	283	445	(162)	-36.4%	890
Integrated National Electrification Programme		9 000	20 000	-	2 000	5 591	10 000	(4 409)	-44.1%	20 000
EPWP Incentive		1 358	1 000	-	-	495	500	(5)	-1.0%	1 000
Municipal Infrastructure Grant (MIG)	3	-	1 364	-	-	-	682	(682)	-100.0%	1 364
Other transfers and grants [insert description]			-	-	-	-	-	-		
Provincial Government:		891	572	-	-	237	286	(49)	-17.3%	572
Other transfers and grants [insert description]		891	572	-	-	237	286	(49)	-17.3%	572
District Municipality:		3 101	-	-	-	82	-	82	#DIV/0!	-
[insert description]		3 101	-	-	-	82	-	82	#DIV/0!	-
Other grant providers:		106	-	-	-	-	53	(53)	-100.0%	106
LGSETA		106	-	-	-	-	53	(53)	-100.0%	106
Total Operating Transfers and Grants	5	86 553	104 225	-	2 000	66 410	52 165	14 245	27.3%	104 331
Capital Transfers and Grants										
National Government:		23 311	25 917	-	-	12 620	12 958	(339)	-2.6%	25 917
Municipal Infrastructure Grant (MIG)		23 311	25 917	-	-	12 620	12 958	(339)	-2.6%	25 917
Other capital transfers [insert description]			-	-	-	-	-	-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	23 311	25 917	-	-	12 620	12 958	(339)	-2.6%	25 917
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	109 864	130 142	-	2 000	79 030	65 124	13 906	21.4%	130 248

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8.2 Supporting Table SC7-Grants expenditure

EC136 Emalahleni (Ec) - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		82 270	103 653	–	2 230	7 671	51 827	(44 155)	-85.2%	103 653
Local Government Equitable Share		69 797	78 749	–	187	819	39 375	(38 555)	-97.9%	78 749
Finance Management		1 379	1 650	–	324	944	825	119	14.5%	1 650
Municipal Systems Improvement		736	890	–	355	604	445	159	35.8%	890
Integrated National Electrification Programme		9 000	20 000	–	1 240	4 390	10 000	(5 610)	-56.1%	20 000
EPWP Incentive		1 358	1 000	–	60	553	500	53	10.6%	1 000
Municipal Infrastructure Grant (MIG)			1 364	–	64	360	682	(322)	-47.2%	1 364
Other transfers and grants [insert description]			–	–	–	–		–		
Provincial Government:		356	572	–	10	117	286	(169)	-59.1%	572
		–	–	–	–	–	–	–		
Other transfers and grants [insert description]		356	572	–	10	117	286	(169)	-59.1%	572
District Municipality:		2 705	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		
[insert description]		2 705	–	–	–	–	–	–		
Other grant providers:		84	–	–	–	–	–	–		–
								–		
LGSETA		84						–		
Total operating expenditure of Transfers and Grants:		85 415	104 225	–	2 240	7 788	52 113	(44 325)	-85.1%	104 225
Capital expenditure of Transfers and Grants										
National Government:		20 793	25 917	–	–	10 989	12 958	(1 970)	-15.2%	25 917
Municipal Infrastructure Grant (MIG)		20 793	25 917	–	–	10 989	12 958	(1 970)	-15.2%	25 917
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		20 793	25 917	–	–	10 989	12 958	(1 970)	-15.2%	25 917
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 208	130 142	–	2 240	18 777	65 071	(46 294)	-71.1%	130 142

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Section 9- Councillor and board member allowances and employee benefits

Expenditure on councillor and board members allowances and employee benefits

The disclosure on councillor and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) councillor allowances
- (b) board member allowances, and
- (c) employee benefits

EC136 Emalahleni (Ec) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 101	10 070	-	790	4 682	5 035	(353)	-7%	10 070
Pension and UIF Contributions		-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-		
Cellphone Allowance		-	-	-	-	-	-	-		
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	-	-	-	-		
Sub Total - Councillors		9 101	10 070	-	790	4 682	5 035	(353)	-7%	10 070
% increase	4		10.6%							10.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 871	5 508	-	291	2 178	2 754	(576)	-21%	5 508
Pension and UIF Contributions		-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-		
Performance Bonus		-	771	-	50	50	386	(336)	-87%	771
Motor Vehicle Allowance		-	-	-	-	-	-	-		
Cellphone Allowance		119	126	-	11	65	63	2	3%	126
Housing Allowances		-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	349	1 269		1 269	#DIV/0!	
Payments in lieu of leave		-	-	-	-	-	-	-		
Long service awards		-	-	-	-	-	-	-		
Post-retirement benefit obligations		-	-	-	-	-	-	-		
Sub Total - Senior Managers of Municipality		8 991	6 406	-	701	3 562	3 203	359	11%	6 406
% increase	4		-28.8%							-28.8%
Other Municipal Staff										
Basic Salaries and Wages		24 730	22 925	-	2 161	11 710	11 462	248	2%	22 925
Pension and UIF Contributions		3 429	3 904	-	348	1 886	1 952	(66)	-3%	3 904
Medical Aid Contributions		949	1 175	-	100	580	587	(8)	-1%	1 175
Overtime		1 070	1 121	-	107	596	560	35	6%	1 121
Performance Bonus		2 207	1 378	-	-	224	689	(465)	-68%	1 378
Motor Vehicle Allowance		-	117	-	39	180	58	121	207%	117
Cellphone Allowance		-	192	-	6	45	96	(51)	-53%	192
Housing Allowances		140	23	-	6	26	11	15	128%	23
Other benefits and allowances		1 154	358	-	296	833	179	654	365%	358
Payments in lieu of leave		369	813	-	15	64	407	(343)	-84%	813
Long service awards		316	377	-	-	33	188	(155)	-82%	377
Post-retirement benefit obligations		328	562	-	-	14	281	(267)	-95%	562
Sub Total - Other Municipal Staff		34 694	32 945	-	3 079	16 190	16 472	(282)	-2%	32 945
% increase	4		-5.0%							-5.0%
Total Parent Municipality		52 786	49 420	-	4 570	24 435	24 710	(276)	-1%	49 420
			-6.4%							-6.4%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		52 786	49 420	-	4 570	24 435	24 710	(276)	-1%	49 420
% increase	4		-6.4%							-6.4%
TOTAL MANAGERS AND STAFF		43 685	39 350	-	3 780	19 753	19 675	78	0%	39 350

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Section 10- Material variances

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

10.1 Supporting Table SC9:Monthly Budget Statement .Actual and revised targets for cash receipts and cash flows

This table shows the cash flow for the budget year setting out the receipts by source and payments by type, per month for the budget year with actual for the past months and revised forecasts for future months, and also shows in total the total budget for the following two budget years.

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EC136 Emalahleni (Ec) - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		433	433	433	433	433	433	433	433	433	433	433	433	5 200	5 450	5 661
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		540	540	540	540	540	540	540	540	540	540	540	540	6 485	6 796	7 059
Service charges - water revenue		320	320	320	320	320	320	320	320	320	320	320	320	3 835	4 019	4 175
Service charges - sanitation revenue		285	285	285	285	285	285	285	285	285	285	285	285	3 418	3 582	3 721
Service charges - refuse		350	350	350	350	350	350	350	350	350	350	350	350	4 200	4 402	4 572
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		41	41	41	41	41	41	41	41	41	41	41	41	491	514	534
Interest earned - external investments		126	126	126	126	126	126	126	126	126	126	126	126	1 516	1 588	1 650
Interest earned - outstanding debtors		356	356	356	356	356	356	356	356	356	356	356	356	4 278	4 483	4 657
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Licences and permits		60	60	60	60	60	60	60	60	60	60	60	60	716	750	779
Agency services		1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	20 047	21 010	21 825
Transfer receipts - operating		8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	104 225	107 072	132 858
Other revenue		1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 297	13 916	14 584	15 150
Cash Receipts by Source		14 015	14 015	14 015	14 015	14 015	14 015	14 015	14 015	14 015	14 015	14 015	14 165	168 326	174 250	202 642
Other Cash Flows by Source																
Transfer receipts - capital		2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	25 917	29 441	31 542
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		16 174	16 174	16 174	16 174	16 174	16 174	16 174	16 174	16 174	16 174	16 174	16 324	194 243	203 691	234 184
Cash Payments by Type																
Employee related costs		3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	39 224	41 107	42 702
Remuneration of councillors		839	839	839	839	839	839	839	839	839	839	839	839	10 070	10 554	10 963
Interest paid		32	32	32	32	32	32	32	32	32	32	32	32	389	408	424
Bulk purchases - Electricity		1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	12 291	12 881	13 381
Bulk purchases - Water & Sewer		95	95	95	95	95	95	95	95	95	95	95	95	1 141	1 195	1 242
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		190	190	190	190	190	190	190	190	190	190	190	190	2 278	2 387	2 479
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		435	435	435	435	435	435	435	435	435	435	435	435	5 223	5 473	5 686
General expenses		7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	91 877	96 288	100 024
Cash Payments by Type		13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	162 493	170 293	176 900
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	39 742	39 742	31 111	33 119
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	13 541	53 283	202 235	201 404	210 020
NET INCREASE/(DECREASE) IN CASH HELD		2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	2 633	(36 958)	(7 992)	2 287	24 164
Cash/cash equivalents at the month/year beginning:		39 099	41 733	44 366	46 999	49 632	52 266	54 899	57 532	60 166	62 799	65 432	68 065	39 099	31 107	33 394
Cash/cash equivalents at the month/year end:		41 733	44 366	46 999	49 632	52 266	54 899	57 532	60 166	62 799	65 432	68 065	31 107	31 107	33 394	57 558

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Section 11- Parent municipality financial performance

Parent municipality financial performance

If the municipality has municipal entities, provide the monthly statement of financial performance for the parent municipality only

EC136 Emalahleni (Ec) - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and grants								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-

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Section 12-Municipal Entity Financial Performance

Municipal entity summary

If the municipality has municipal entities, provide a summary for all entities of revenue, operating expenditure and capital expenditure

EC136 Emalahleni (Ec) - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
<u>Expenditure By Municipal Entity</u>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
<u>Capital Expenditure By Municipal Entity</u>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

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Section 13 : Capital Programme Performance

Capital Programs Performance

The disclosure on capital programs performance must include at least-

- (a) capital expenditure by month,
- (b) a summary of capital expenditure by asset class and sub-class

13.1 Supporting Table SC12

The Municipality is 31.2% behind the budgeted capital spend for December 2014, when comparing the year to date budgeted with the year to date actual expenditure.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2014.

EC136 Emalahleni (Ec) - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		3 312	–	673	673	3 312	2 639	79.7%	2%
August		3 312	–	891	1 564	6 624	5 060	76.4%	4%
September		3 312	–	4 379	5 943	9 936	3 992	40.2%	15%
October		3 312	–	416	6 359	13 247	6 888	52.0%	16%
November		3 312	–	4 926	11 285	16 559	5 274	31.8%	28%
December		3 312	–	2 390	13 675	19 871	6 196	31.2%	34%
January		3 312	–	–		23 183	–		
February		3 312	–	–		26 495	–		
March		3 312	–	–		29 807	–		
April		3 312	–	–		33 118	–		
May		3 312	–	–		36 430	–		
June	17 070	3 312	–	–		39 742	–		
Total Capital expenditure	17 070	39 742	–	13 675					

13.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing asset by asset class (These two tables total to Table C5)
- (c) SC13c: Expenditure on repairs and maintenance by asset class
- (d) SC13d: Depreciation by asset class

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13.2.1 Supporting Table SC13a

EC136 Emalahleni (Ec) - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		7 749	11 706	–	(60)	9 705	5 853	(3 853)	-65.8%	11 706
Infrastructure - Road transport		7 749	10 341	–	–	8 618	5 171	(3 447)	-66.7%	10 341
Roads, Pavements & Bridges		7 749	10 341	–	–	8 618	5 171	(3 447)	-66.7%	10 341
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	1 364	–	(60)	1 087	682	(405)	-59.4%	1 364
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	1 364	–	(60)	1 087	682	(405)	-59.4%	1 364
Community		5 864	9 706	–	–	1 283	4 853	3 570	73.6%	9 706
Parks & gardens		–	350	–	–	–	175	175	100.0%	350
Sportsfields & stadia		4 902	6 892	–	–	1 148	3 446	2 298	66.7%	6 892
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	2 064	–	–	–	1 032	1 032	100.0%	2 064
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		54	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		907	–	–	–	135	–	(135)	#DIV/0!	–
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	400	–	–	–	200	200	100.0%	400
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		3 331	18 330	–	2 450	2 686	9 165	6 479	70.7%	18 330
General vehicles		256	1 150	–	438	438	575	137	23.8%	1 150
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		260	3 250	–	1 968	1 968	1 625	(343)	-21.1%	3 250
Computers - hardware/equipment		516	510	–	32	112	255	143	56.1%	510
Furniture and other office equipment		321	6 500	–	11	168	3 250	3 082	94.8%	6 500
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		1 379	–	–	–	–	–	–	–	–
Civic Land and Buildings		599	6 320	–	–	–	3 160	3 160	100.0%	6 320
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	600	–	–	–	300	300	100.0%	600
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		126	–	–	–	–	–	–	–	–
Computers - software & programming		126	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	17 070	39 742	–	2 390	13 675	19 871	6 196	31.2%	39 742

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13.2.2 Supporting Table SC13b

EC136 Emalahleni (Ec) - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Infrastructure - Road transport		-	-	-	-	-	-	-		-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-		-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-		-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-		-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-		-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-		-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-		-
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class										
Biological assets		-	-	-	-	-	-	-		-
List sub-class										
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming										
Other										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-		-

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13.2.3 Supporting Table SC13c

EC136 Emalahleni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		5 226	7 948	-	89	3 407	3 974	566	14.3%	7 948
Infrastructure - Road transport		1 106	836	-	38	617	418	(199)	-47.6%	836
Roads, Pavements & Bridges		883	557	-	6	548	279	(270)	-96.8%	557
Storm water		223	279	-	32	68	139	71	50.9%	279
Infrastructure - Electricity		647	966	-	52	219	483	264	54.6%	966
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		315	323	-	52	190	162	(28)	-17.3%	323
Street Lighting		332	643	-	-	30	321	291	90.7%	643
Infrastructure - Water		2 386	3 872	-	-	2 569	1 936	(633)	-32.7%	3 872
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		2 386	3 872	-	-	2 569	1 936	(633)	-32.7%	3 872
Infrastructure - Sanitation		1 086	2 273	-	-	2	1 137	1 135	99.8%	2 273
Reticulation		1 086	2 273	-	-	2	1 137	1 135	99.8%	2 273
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		86	342	-	105	202	171	(31)	-17.9%	342
Parks & gardens		-	87	-	-	0	43	43	99.0%	87
Sportsfields & stadia		4	47	-	-	-	23	23	100.0%	47
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		1	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		82	143	-	105	201	72	(130)	-181.2%	143
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	66	-	-	-	33	33	100.0%	66
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1 987	7 705	-	377	2 098	3 852	1 754	45.5%	7 705
General vehicles		1 042	3 730	-	72	398	1 865	1 467	78.7%	3 730
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		127	1 256	-	268	1 502	628	(874)	-139.1%	1 256
Computers - hardware/equipment		2	33	-	-	-	16	16	100.0%	33
Furniture and other office equipment		78	296	-	30	75	148	73	49.2%	296
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		737	2 390	-	6	123	1 195	1 072	89.7%	2 390
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		7 299	15 995	-	572	5 707	7 997	2 290	28.6%	15 995

EMALAHLENI MUNICIPALITY
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13.2.4 Supporting Table SC13d

EC136 Emalahleni (Ec) - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		18 212	20 283	-	-	-	10 141	10 141	100.0%	20 283
Infrastructure - Road transport		17 699	19 387	-	-	-	9 694	9 694	100.0%	19 387
Roads, Pavements & Bridges		17 699	19 387	-	-	-	9 694	9 694	100.0%	19 387
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		507	496	-	-	-	248	248	100.0%	496
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		507	496	-	-	-	248	248	100.0%	496
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		6	400	-	-	-	200	200	100.0%	400
Waste Management		-	200	-	-	-	100	100	100.0%	200
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		6	200	-	-	-	100	100	100.0%	200
<u>Community</u>		866	1 298	-	-	-	649	649	100.0%	1 298
Parks & gardens		-	37	-	-	-	19	19	100.0%	37
Sportsfields & stadia		570	922	-	-	-	461	461	100.0%	922
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		104	104	-	-	-	52	52	100.0%	104
Libraries		5	5	-	-	-	3	3	100.0%	5
Recreational facilities		17	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		169	230	-	-	-	115	115	100.0%	230
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		8	104	-	-	-	52	52	100.0%	104
Housing development		-	-	-	-	-	-	-	-	-
Other		8	104	-	-	-	52	52	100.0%	104
<u>Other assets</u>		888	853	-	-	-	275	275	100.0%	853
General vehicles		275	304	-	-	-	-	-	-	304
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		25	10	-	-	-	5	5	100.0%	10
Computers - hardware/equipment		293	193	-	-	-	97	97	100.0%	193
Furniture and other office equipment		149	195	-	-	-	98	98	100.0%	195
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		146	145	-	-	-	72	72	100.0%	145
Other Buildings		-	6	-	-	-	3	3	100.0%	6
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		157	157	-	-	-	78	78	100.0%	157
Computers - software & programming		157	157	-	-	-	78	78	100.0%	157
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		20 131	22 695	-	-	-	11 196	11 196	100.0%	22 695

Section 14: Top Layer SDBIP

See attached annexure A for detail.

Section 15: Performance Plan evaluation on SDBIP

See attached annexure B for detail.

**EMALAHLENI MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
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Section 14 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Dr SW Vatala, the Municipal Manager of Emalahleni Municipality, hereby certifies that:

- ☒ the monthly budget statement;
- ☒ quarterly report on the implementation of the budget;
- ☒ mid-year budget and performance assessment;

for the month of December 2013 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: _____

Municipal Manager of Emalahleni Municipality (EC136)

Signature: _____

Date: _____

ANNEXURE A



EMALAHLENI LOCAL MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2013/2014

CONTENTS PAGE REFERENCE	ITEM DESCRIPTION	PAGE NUMBER
1	Table of Contents	2
2	SDBIP Framework	3
3	Monthly Projections of Revenue by Source	4
4	IDP and Budget Reconciliation	5- 27
5	Approval	28

1. SDBIP SYNOPSIS/ FRAMEWORK

1.1 PURPOSE OF THE SDBIP

The Service Delivery and Budget Implementation Plan (SDBIP) is a detailed annual plan for implementing services using the approved budget for 2013/2014. This annual service delivery plan is based on the approved IDP and Budget. SDBIP serves as a contract between the municipality and the community on the services that the municipality commits to deliver over the twelve (12) months. It also helps to hold the municipality and its management accountable for the performance on the mentioned programmes and projects. In terms of Circular 13 of the Municipal Finance Management Act, the following should be included in the SDBIP of a municipality:

- I. Monthly projection of revenue to be collected for each source
 - II. Monthly projections of expenditure (operating and capital) and revenue for each vote
 - III. Quarterly projections of service delivery targets and performance indicators for each vote
 - IV. Ward information for the delivery of a specific service
-

EC136 Emalahleni (EC) - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		445	445	445	445	445	445	445	445	445	445	445	445	5 336	6 204	6 442
Vote 2 - Budget and Treasury		7 159	7 159	7 159	7 159	7 159	7 159	7 159	7 159	7 159	7 159	7 159	7 159	85 906	99 150	124 968
Vote 3 - Corporate Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 4 - Community and Social Services		555	555	555	555	555	555	555	555	555	555	555	555	6 655	6 975	7 245
Vote 5 - IPED		1	1	1	1	1	1	1	1	1	1	1	1	12	12	13
Vote 6 - Technical Services		8 028	8 028	8 028	8 028	8 028	8 028	8 028	8 028	8 028	8 028	8 028	8 028	96 334	91 350	95 515
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		16 187	16 187	16 187	16 187	16 187	16 187	16 187	16 187	16 187	16 187	16 187	16 187	194 243	203 691	234 184
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	1 957	23 490	24 617	25 572
Vote 2 - Budget and Treasury		1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	21 139	22 153	23 013
Vote 3 - Corporate Services		1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	1 268	15 219	15 950	16 569
Vote 4 - Community and Social Services		1 882	1 882	1 882	1 882	1 882	1 882	1 882	1 882	1 882	1 882	1 882	1 882	22 586	23 670	24 589
Vote 5 - IPED		855	855	855	855	855	855	855	855	855	855	855	855	10 262	10 755	11 172
Vote 6 - Technical Services		8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	8 047	96 561	101 196	105 123
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	189 257	198 341	206 037
Surplus/(Deficit) before assoc.		415	415	415	415	415	415	415	415	415	415	415	415	4 986	5 350	28 147
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	415	415	415	415	415	415	415	415	415	415	415	415	4 986	5 350	28 147

EC136 Emalahleni (EC) - Supporting Table SA25 Budgeted monthly revenue by source and expenditure by type

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Revenue By Source																
Property rates		433	433	433	433	433	433	433	433	433	433	433	433	5 200	5 450	5 661
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		540	540	540	540	540	540	540	540	540	540	540	540	6 485	6 796	7 059
Service charges - water revenue		320	320	320	320	320	320	320	320	320	320	320	320	3 835	4 019	4 175
Service charges - sanitation revenue		285	285	285	285	285	285	285	285	285	285	285	285	3 418	3 582	3 721
Service charges - refuse revenue		350	350	350	350	350	350	350	350	350	350	350	350	4 200	4 402	4 572
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		41	41	41	41	41	41	41	41	41	41	41	41	491	514	534
Interest earned - external investments		126	126	126	126	126	126	126	126	126	126	126	126	1 516	1 588	1 650
Interest earned - outstanding debtors		356	356	356	356	356	356	356	356	356	356	356	356	4 278	4 483	4 657
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Licences and permits		60	60	60	60	60	60	60	60	60	60	60	60	716	750	779
Agency services		1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	1 671	20 047	21 010	21 825
Transfers recognised - operational		8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	8 685	104 225	107 072	132 858
Other revenue		1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	1 147	13 766	14 427	14 987
Gains on disposal of PPE		13	13	13	13	13	13	13	13	13	13	13	13	150	157	163
Total Revenue (excluding capital transfers and contributions)		14 027	14 027	14 027	14 027	14 027	14 027	14 027	14 027	14 027	14 027	14 027	14 027	168 326	174 250	202 642
Expenditure By Type																
Employee related costs		3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	39 224	41 107	42 702
Remuneration of councillors		839	839	839	839	839	839	839	839	839	839	839	839	10 070	10 554	10 963
Debt impairment		339	339	339	339	339	339	339	339	339	339	339	339	4 069	4 264	4 429
Depreciation & asset impairment		1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	1 891	22 695	23 784	24 707
Finance charges		32	32	32	32	32	32	32	32	32	32	32	32	389	408	424
Bulk purchases		1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	13 432	14 077	14 623
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		190	190	190	190	190	190	190	190	190	190	190	190	2 278	2 387	2 479
Transfers and grants		435	435	435	435	435	435	435	435	435	435	435	435	5 223	5 473	5 686
Other expenditure		7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	91 877	96 288	100 024
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	15 771	189 257	198 341	206 037
Surplus/(Deficit)																
Transfers recognised - capital		2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	25 917	29 441	31 542
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	415	415	415	415	415	415	415	415	415	415	415	415	4 986	5 350	28 147

EC136 Emalahleni (EC) - Table A5 Budgeted Capital Expenditure by vote

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	6 795	8 381	8 381	8 381	10 447	11 149	8 980
Vote 5 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	6 795	8 381	8 381	8 381	10 447	11 149	8 980
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	312	-	205	205	205	6 145	155	6 155
Vote 2 - Budget and Treasury		1 810	-	260	1 005	1 670	1 670	1 670	1 020	820	870
Vote 3 - Corporate Services		-	-	534	-	150	150	150	140	120	160
Vote 4 - Community and Social Services		4 103	-	493	4 200	2 790	2 790	2 790	2 339	5 540	6 050
Vote 5 - IPED		1 035	-	38	-	1 700	1 700	1 700	2 639	1 640	1 710
Vote 6 - Technical Services		20 127	-	1 955	11 950	12 343	12 343	12 343	16 481	11 264	17 557
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		27 075	-	3 592	17 155	18 858	18 858	18 858	28 765	19 538	32 503
Total Capital Expenditure - Vote		27 075	-	3 592	23 950	27 239	27 239	27 239	39 212	30 687	41 483

EC136 Emalahleni (EC) - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information
			Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location
R thousand	4							
Parent municipality:								
<i>List all capital projects grouped by Municipal Vote</i>								
IPED		MIG: Erection of Hwaker Stalls Lady Frere		1 624	1 364	1 550	–	
IPED		MIG: IPED project to be provided					1 660	
Roads and Storm Water		MIG : Construction from R392 to Fani Village		1 140	1 541	3 219		
Roads and Storm Water		MIG : Dukhatole to Mmangweni		1 000	4 400	500		
Roads and Storm Water		MIG : Ntsinga to Njombela		1 000	4 400	500		
Roads and Storm Water		MIG : Gudlume via Thaleri				4 906		
Roads and Storm Water		MIG : Bankies Access Road				–	3 510	
Roads and Storm Water		MIG : Main L/F to Zakhele Phase 2					9 500	
Roads and Storm Water		MIG : Ngcuke Access Road					2 991	
Roads and Storm Water		MIG : Construction of Rwantsana Access Road		6 510	–	–	–	
Roads and Storm Water		MIG : Construction of Dlamini Access Road & Low Level Bridge		4 683	–	–	–	
Roads and Storm Water		MIG:Qoboshane Bride		1 000			–	
Roads and Storm Water		MIG : Construction of Access Road (To be provided)				2 168		
Community Services Admin		MIG:Traffic Testing Station Lady Frere		1 681	1 200	2 500		
Community Services Admin		MIG:Renovation and Upgrade Frere Stadium		2 000	6 892	4 649	3 000	
Community Services Admin		MIG:Renovation and Upgrade Dordrecht		360				
Community Services Admin		MIG: Dev of Landfil Site Lady Frere		–	5 000	4 000	5 980	
Community Services Admin		MIG: Upgrading of Cemeteries in ward 4;14 & 16		1 500		2 650	2 000	
Community Services Admin		MIG:Community Hall Ward 17		–	1 364			
Community Services Admin		MIG:Community Hall Ward 5				1 400		
Community Services Admin		MIG:Community Hall Ward 3					1 450	
Community Services Admin		MIG:Community Hall Ward 10				1 400		
Community Services Admin		MIG:Community Hall Ward 1					1 450	
Community Services Admin		Renovations to Harry Gwala Hall		500	700			
Community Services Admin		Park Homes-Testing Station		200	–			
Technical Services Admin		Plant and equipment			2 500			
IPED		Paving Block Machine		–	750	–		
IPED		Dipping Tanks		–	600			
Financial Services		Vehicles		1 175	700	750	800	
Financial Services		Software and Serv er Room Security		230	100	140	160	
Financial Services		Back-up generators		200	–	–	–	
Community Services Admin		Fencing Landfil Site (CH District Mun)		800	–	–	–	
Community Services Admin		Tractor and trailer		–	450			
Community Services Admin		Construction of Pounds		700	400			
Parks and Public Open Spaces		Construction of Park in Dodrecht/Indwe		200	350	–	–	
Council		Building New Offices Phase 2		–	6 000	–	–	
Parent Capital expenditure	1			26 503	38 712	30 331	32 501	

						Q1	Q2	Q3	Q4	Responsibility	Budget
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
To promote a diverse combination of land uses in towns	Cemetery Layout Plan	Cemetery Layout Plan for Indwe	Approved Layout Plan for Indwe	No. of approved Cemetery Layout Plan	1 Layout Plan Approved	Planning and Procurement	Progress report	Progress Report	Closeout Report	Infrastructure and Human Settlement Directorate	R500 00
	Implemented town planning scheme	Subdivision of municipal land	Subdivision of Municipal land in Town in 3 towns	No. of Erf subdivided	3Erf ones subdivided and approved in 3 towns by 30 June 2014.	Planning and procurement	Progress report	Progress report	Close out report	Infrastructure and Human Settlement Directorate	R100 000
	Township establishment	New townships Development Plan	Township Development Plan developed	No of townships developed plan	1 Township Development Plan development plan by 30 June 2014	Planning and procurement	Progress report	Progress report	Close out report	Infrastructure and Human Settlement Directorate	R300 000
	Regulation of land use in towns	Functioning GIS	Functioning of GIS	Functional GIS Unit	Functional GIS by 30 June 2014	Planning and procurement	Progress report	Progress report	Close out report	Infrastructure and Human Settlement Directorate	R200 000
	Carry out land audit in municipal area	Land Audit	Develop Land Audit for the municipal area	Land audited with proof of ownership	Land audit completed by June 2014	Planning and procurement	Progress report	Progress report	Progress report	Infrastructure & Human Settlements	R15 000

						Q1	Q2	Q3	Q4		
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/ Input)	Performance Indicator(Output)	Measurement source	Annual Target	Planned	Planned	Planned	Planned	Responsibility	Budget
			Handing over of title deeds to beneficiaries	Nil	270 transfers completed by June 2014	50 transfers	100 transfers	100 transfers	20 transfers	Director: Infrastructure Development	R168 800

To ensure management of stray animals	To complete pound construction	Completion of pound in Dordrecht (Ward 11)	No of Pound Completed	Monthly report	1 Pound Completed	Progress Report	Progress Report	Progress Report	Close-out Report	Director: Community Services	R350 000
High quality standard Infrastructure	Infrastructure master plan	Construction of Council Chamber	No of Council Chamber	Monthly report	1 Council Chamber constructed by June 2014	Planning	Progress report	Progress report	Close out report	Director Infrastructure & Human Settlement	R6m
		Upgrading OF Lady Frere Stadium	Infrastructure as per business plan	Deliverables as per business plan	Deliverables as per business plan	Progress report	Progress report	Progress report	Close-out Report	Director: Community Services	R6 892 000
		Construction of traffic testing station (phase 2)	Deliverable as per business plan	Monthly report	Completion of phase 2	Progress Report	Progress report	Progress report	Close-out report	MM	R1,2m
		Construction of community Hall Ward 17	No of hall constructed	Monthly report	1 Hall constructed by June 2014	Appointment of PSP	Appointment of Contractor	Progress report	Close-out report	Director: Infrastructure & Human Settlements	R1,364 000
		Refurbishment of Harry Gwala Community Hall	No. Of hall refurbished	Monthly Report	1 hall refurbished	Submission of engineering report	Appointment of contractor	Progress report	Close out report	Community Services Director	R700 000
		Completion 10 Dipping Tanks Mhlanga, Badi Boniswa,Boqo, Lower Agnest, Tsawulayo Mkapusi, Nqiningana,Qoqodala, Xonxa	Completed dipping tanks	No. of dipping tanks completed	10 Completion of dipping tanks completed by June 2014	Planning and Procurement	Progress report	Progress report	Close out report	Director: IPED	R600 000
		Pre-schools completion	Completed	No of Pre-	09 Pre-	Planning and	Progress	Progress	Close	Director	R700 000

		and finishing Upper Mkhapusi, Bengu, Cacadu, Maqhubela, Macky's Neck , Gxojeni, Lukhanyiso, Vaalbank, Nqiningana	Pre- schools	schools completed	schools completed by June 2014	procurement	report	report	out report	Infrastructu re and Human Settlements	
		Development and implementation of wellness programs	Wellness program conducted	No of wellness programm es conducted	4 wellness programm es	1	1	1	1	Director: Communi ty Services	R650 000
Promotion of compliance with national building regulations	Facilitate access to Legal Services	Legal Fees for Building Related Enforcement	Enforceme nt of building legislation on identified law breakers	No of	Legal Services provided for by June 2014	Planning and procurement	Progress report	Progress report	Close out report	Director Community Services	

						Q1	Q2	Q3	Q4		Budget
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/ Input)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
To promote and facilitate for improved and sustainable Local Economic development	Poverty reduction initiatives	One Irrigation Schemes established	No of irrigation schemes established	Monthly report	One Irrigation Schemes established Xonxa by June 2014	Appointment of Service Providers	Progress report	Progress report	Close out report	Director: IPED	R500 000
	Formalize and strengthen all informal traders (SMME'S)	Erection of Hawker Stall in Indwe	Hawker stall s erected	No of Hawker stall erected	30 Hawker stalls erected in Indwe by June 2014	Progress report	Progress report	Progress report	Close out report	Director: IPED	R1, 364 050
	Job creation	Support of Ibuyambo Agro-processing Enterprise	Functioning of Ibuyambo Agro-processing Enterprise	Monthly report	Facilitate creation of 15 job opportunities	Progress report	Progress report	Progress report	Close out report	Director: IPED	
	Job Creation	Support Poultry Processing Enterprise	Establishment of Poultry Processing Enterprise	Monthly Report	Poultry Processing Enterprise is established by June 2014	Progress Report	Progress Report	Progress Report	Close-out Report	Director IPED	R500 000.00
	Unlock business opportunities through support of SMMEs	Manufacturing of paving blocks	Machinery purchased	No of Paving Block Machinery purchased	Purchasing of Paving Blocks Machinery by June 2014	Planning	Procurement	Progress report	Close out report	Director: IPED	R750 000

Improve provision of water to all households by 60% by 2017	Progress on implementation of water project by CHDM	Monthly Report	Completion of water schemes by 30 June 2014	Setting up of Project Steering Committee	Two PSC Meetings	Two PSC Meeting	Public Meeting where Close-out Report tabled	Director: Infrastructure & Human Settlements	R54,5m (CHDM)
To facilitate provision of sanitation to all targeted households by 2017	Progress on implementation of sanitation facility	Monthly Report	? sanitation facilities erected by 30 June 2014	Setting up of Project Steering Committee	Two PSC Meetings	Two PSC Meeting	Public Meeting where Close-out Report tabled	Director; Infrastructure & Human Settlements	R 18 200 m (CHDM)
	Progress on implementation of sanitation facility	Monthly Report	? sanitation facilities erected by 30 June 2014	Setting up of Project Steering Committee	Two PSC Meetings	Two PSC Meeting	Public Meeting where Close-out Report tabled	Director; Infrastructure & Human Settlements	R12m (CHDM)
To facilitate eradication of bucket system by 2017	Progress on eradication of bucket system by CHDM	Monthly Report	Completion of Bucket system planned by 30 June 2014	Setting up of Project Steering Committee	Two PSC Meetings	Two PSC Meeting	Public Meeting where Close-out Report tabled	Director: Infrastructure & Human Settlements	R2m
To increase access roads infrastructure		Monthly Report	9.4 kilometres of Access road constructed (gravel)	Appointment of Contractor and setting up of project steering	Progress report	Progress Report	Close-out Report	Director: Infrastructure & Human Settlements	R4,4m
		Monthly Report	9.4 kilometres of Access road constructed (gravel)	Appointment of Consultant Contractor and setting up of project steering	Progress report	Progress Report	Close-out Report	Director: Infrastructure & Human Settlements	R4,4m
		Monthly	6 kilometres of access road	Appointment of	Progress report	Progress report	Close-out Report	Director: Infrastructure	R1 541 000 00

		Report	constructed (gravel)	Contractor and setting up of project steering				e & Human Settlements	
To promote high quality projects infrastructure		Monthly report	1 Plant Machinery purchased by June 2014	Planning and procurement	Progress report	Progress report	Close out report	Director Infrastructure & Human Settlements	R2,5
		Monthly report	127 contract worker appointed by June 2014	Planning	Implementation	Progress report	Progress report	Director Infrastructure & Human Settlements	R1m
To ensure proper maintenance of roads		Monthly report	All access road maintained by June 2014	Planning	Progress reports	Progress reports	Close out report	Director Infrastructure & Human Settlements	R835 935
To reduce electricity backlogs		Monthly Report	1052 of units electrified in rural villages by June 2014	PSC Meeting	PSC Meeting	PSC Meeting	Close out Report	Director: Infrastructure & Human Settlements	R28m
		Monthly report	Developed Non – grid Electricity Business Plan by June 2014	Planning and procurement	Progress report	Progress report	Progress report	Director	0
9		Monthly reports	280 of houses rectified by June 2014	Planning and costing	Progress report	Progress report	Close out report	Director Infrastructure & Human Settlements	0
		Monthly reports	26 Units completed by June 2014	Planning and procurement	Progress report	Progress report	Progress report	Director Infrastructure & Human Settlements	R500 000
		Monthly reports	289 Transfers completed by June 2014	100 Transfers	100 Transfers	100 Transfers	100 Transfers	Director Infrastructure & Human Settlement	R1,158 000

	Month ly report s	160 houses to be built by June 2014	Planning	Progress report	Progress report	Progress report	Director Infrastructur e & Human Settlement	R250 000
	Month ly report s	1000 houses to be built June 2014	Planning	Progress report	Progress report	Progress report	Director Infrastructur e & Human Settlements	R250 000
	Month ly report s	50 units rectified by June 2014	Planning	Progress	Progress report	Progress report	Director Infrastructur e & Human Settlements	R2,5m
	Month ly report s	50 houses to be rectified by June 2014	Planning	Progress report	Progress report	Progress report	Director Infrastructur e & Human Settlements	R10 999 996
	Nil	400 transfers completed by June 2014	100 transfers	100 transfers	100 transfers	100 transfers	Director: Infrastructur e & Human Settlements	0
			Livestock branded	Coordination of branding and report	Coordination of branding and report	Close out report	Director: IPED	R200 000

						Q1	Q2	Q3	Q4	Responsibility	Budget
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
Improve financial viability by 15% by	To increase	Revenue enhancement Strategy									R300 000
		Valuation Roll									R1,7
		Data Cleansing									R300 000
	Section 71 Reports (Schedule C Reports)	Monthly MFMA s71 (Schedule C) reports signed by MM and with Mayor by 10 th working day of each month	Produce monthly s71 (Schedule C) MFMA reports	No. Of Section 71 Reports (Schedule C)	12 sets of monthly s71 (Schedule C reports) signed by MM	3	3	3	3	CFO	ELM
	MFMA section 72 Report	MFMA Section 72 Report produced	Produce MFMA s72 by 25 January 2014	Section 72 Report signed by MM by 25 January 2014	1 MFMA s72 Report approved by Council			1		CFO	ELM

						Q1	Q2	Q3	Q4	Responsibility	Budget
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
Financial Management and Budgeting	Council approved IDP and Budget Process Plan	Approved schedule of key deadlines for budget preparation by 31 August 2012	Development of a schedule of key deadlines for budget preparation (IDP and Budget Process Plan)	Approved IDP and Budget Process Plan by Council by 31 August 2014 with schedule of key deadlines for budget preparation	1 Council approved IDP and Budget Process Plan	Planning and approval	Implementation	Implementation	Implementation	CFO	ELM
	Draft 2015 budget approved by Council	A council approved draft budget for 2014	Approved 2015 draft budget by Council by 31 March 2014	A draft 2015 budget approved by Council by 31 March 2014	1 Draft 2015 budget approved by Council by 31 March 2014	Implementation as per approved IDP and budget process plan	Implementation as per approved IDP and budget process plan	1 approved draft budget for 2015		CFO	ELM
	Final 2015 budget approved by Council	A council approved (final) budget for 2015 by 31 May 2014	Council to approve (final) budget for 2015 by 31 May 2014	A final 2015 budget approved by Council by 31 May 2015	1 Final 2015 budget approved by council by 31 May 2014	Implementation as per approved IDP and budget process plan	Implementation as per approved IDP and budget process plan	1 approved draft budget for 2015	1 approved final budget for 2015	CFO	ELM

	Budget Steering Committee meetings	Sittings of Budget steering committee	Budget steering committee to convene regularly	Minutes of Budget Steering Committee meetings	6 IDP and Budget Steering Committee Meetings	1	1	2	2	CFO	ELM
	Financial policies reviewed by council	Review budget related policies for approval by Council	Budget related policies reviewed by Council by 31 May 2014	Budget related policies reviewed and approved by council	To review at least the SCM and 8 other budget related policies	Review 3 policies per quarter	Review 3 policies per quarter	Review 3 policies per quarter	Review 3 policies per quarter	CFO	ELM and MSIG
						Q1	Q2	Q3	Q4	Responsibility	Budget
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
Effective and efficient asset management a	Verification and counting of loose and movable assets	Half yearly asset verification and counting of loose and movable assets	Perform half yearly verification and counting of loose and movable assets	Signed inventory asset count sheets by staff	Half year asset verification and counting of loose and movable assets		1 Count and verification		1 Count and verification	CFO	ELM
	Updated GRAP compliant register	Updating GRAP compliant asset register	Maintain and update GRAP compliant assets register	GRAP Compliant Asset register	GRAP compliant register for audit purposes	Maintain assets addition register	Maintain assets addition register	Maintain assets addition register	Update asset register for audit purpose	CFO	ELM
	2015 Additions	Compilation and maintenance of new assets	Compilation and maintenance	New assets addition	1 New asset addition	Compile and maintain new assets	Maintain assets addition	Maintain assets addition	Update asset register for with new	CFO	ELM

	Register	addition register	ce of new assets addition register	register	registers	addition register	register	register	additions for the year		
	Updated asset movement register	Compilation and maintenance of asset movement register	Maintain and update asset movement register	Asset movement register	1 Asset movement register	Compile and maintain asset movement register	Maintain asset movement register	Maintain asset movement register	Update asset register for audit purposes	CFO	ELM
						Q1	Q2	Q3	Q4	Responsibility	Budget
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
Effective and efficient expenditure management	Reconciled salary control with ledger vote	Reconciliation of payroll with salary control vote in general ledger	Monthly salary control reconciliation between payroll and salary ledger vote	No. Of reconciled salary control with ledger votes	12 Reconciled Salary controls with ledger vote	3	3	3	3	CFO	ELM
	Payment of creditors within 30 days	Monthly outstanding creditors report (PV02) to balance with creditors control vote in ledger	Monthly outstanding creditors report (PV02) with to balance with creditors control vote in ledger	Outstanding creditors (PV02 report) reconciled with creditors control vote in ledger	10 Outstanding creditors reports (PV02 reports) to balance with creditors control vote	Provide training to staff on creditors reconciliation (1 Report for Q1)	3	3	3	CFO	ELM
	Avoid and mitigate unauthoris	Ensure correct payment of allocated	Recording of all unauthoris	Register for unauthoris d, irregular,	1 Register and 12	3	3	3	3	CFO	ELM

	ed, irregular, fruitless and wasteful expenditur e	budget votes per department	ed, irregular, fruitless and wasteful expenditur e in register for it.	fruitless and wasteful expenditure and report monthly on it to MM and Mayor	reports.						
Strategic Objective (IDP)	Outcomes	Programmes/ Projects (Measurable Objective/)	Performan ce Indicator	Measurem ent source	Annual Target	Planned	Planned	Planned	Planned		
Effective and efficient revenue managemen t by improving financial viability with 15 % by 2016	Financial viable municipalit y	Review and implementati on of Revenue Enhancemen t Strategy	Reviewed and implemente d Revenue Enhancemen t Strategy	Number of reviewed and implemente d strategies	1 Reviewed and implemente d strategy by 30June 2014	Planning and Procurement	Review Revenue Enhancemen t Strategy (one workshops)	Implementati on of Revenue Enhancemen t Strategy	Close out report	CFO	ELM (R300 00 0)
	Financial viable municipalit y	Compilation of new valuation roll	Completed new valuation roll	No of completed new general valuation roll	1 completed new general valuation roll by 30 June 2014	Procurement of service provider	Progress report on implementati on	Progress report on implementati on	Close out report	CFO	ELM (R1.7 million)
	Accurate and credible data	Data cleansing in Indwe area	Completed data cleansing exercise in Indwe area	Data cleansing register for Indwe	Conducted data cleansing exercise for Indwe area	Development of documents and appointment of Project Coordinator and 15 fieldworkers	Data collection and updating information on system	Data collection and updating information on system	Close out report	CFO	ELM (R300 00 0)
	Completen ess of revenue	Perform reconciliations for revue	Developme nt of registers and	No. Of registers reconciled to ledger	Registers reconciled to ledger votes	Development and implementati on of	Maintain registers and reconcile it to ledger	Maintain registers and reconcile it to ledger	Maintain registers and reconcile it to ledger	CFO	ELM

	streams	streams	reconciliation of it to ledger votes	votes	for: Hall rentals; new connections and disconnections; prepaid electricity; eNatis, investments and grants	registers that reconciled to ledger votes	votes	votes	votes		
	Completeness of revenue streams	To reconcile Billing system to general ledger	Billing system to reconcile with general ledger	Reconciliation report of service charges as per billing system with their ledger votes in general ledger	12 Monthly reconciliation of billing system for different service charges with their different general ledger votes	3	3	3	3	CFO	ELM

Strategic Objective (IDP)	Measurement source		Annual Target		Planned	Planned	Planned	Planned				
Compliance with applicable legislation	SCM reports compiled and reported on SCM activities		12 Monthly and 4 quarterly SCM reports		3+1 Reports	3+1 Reports	3+1 Reports	3+1 Reports	CFO	ELM		
	Completed 2013 AFS submitted to AG within legislative requirement		1 Set of audited annual financial statements		Compilation and submission of 2013 AFS to AG				CFO	ELM		
	Implementation of solutions and recommendations as per 2013 audit action plan		100 % implementation on recommendations as per 2013 audit plan by 30 June 2014		Continue with implementation of recommendations as per 2012 audit action plan	Continue with implementation of recommendations as per 2012 audit action plan	Implementation of recommendations as per 2013 audit action plan	Implementation of recommendations as per 2013 audit action plan	CFO	ELM		
			Update Indigent Register Annually and provision FBS Indigent Households by June 2014		Register	Progress report	Progress report	Progress	CFO	ELM		
Implement projects to address AG’ Audit Report	Quarterly Reports		Development and Implementation of AG’s Audit Action Plan by 30 June 2014		N/A	Develop AG’s Action Plan for 2012/13	Implementation and progress reports	Implementation and progress reports	All HOD’s			
Management of risks within the Municipality	No of planned activities implemented		Implementation of planned activities contained in the risk register by 30 June 2014		Risk Assessment	Implementation and Monitoring	Implementation and Monitoring	Implementation and Report				
To review and maintain an organisational structure that responds to service delivery	Writing of job descriptions and job evaluation and	Correct job descriptions and Task grades for all positions in the	No of job descriptions written	262 job descriptions written and evaluated. Review of organisational		Planning and procurement		Progress report and consultation with relevant stakeholders	Implementation	262 Job Descriptions Reviewal of organisational structure	Corporate Services Manager	R500 00

imperatives	correction of Task grading	organisational structure		structure by June 2014						
To ensure compliance with Employment Equity Act	Human Resources Transformation through employment of historically disadvantaged people in terms of the Employment Equity Act	Employment Equity Plan implemented	No of position filled by HDIs	Implementation of Employment Equity by 30 June 2014	Develop a checklist on filing of vacancies as per the targets of Employment Equity Plan	Progress report	Progress report	Complete report and Evaluate work done	Corporate Services Manager	
To ensure a healthy and safe working environment for Councillors and employees	Development of OHS strategy	OHS strategy developed	no of strategies developed	1 strategy developed by 30 June 2014	Collection of data	Consultation on Draft OHS Strategy	Approval	implementation	Corporate Services Manager	
To ensure legislative compliance in holding institutional meetings	Council meetings, EXCO, standing committees and Executive Management Committee	Minutes and attendance registers as per schedule of institutional meetings,	No of institutional meetings convened as per the schedule	4 ordinary Council meetings, 6 EXCO meetings, 12 EMC meetings, 12 standing committees, 4 MPAC meetings	1 ordinary Council meeting, 3 EXCO meetings, 3 EMC meetings, 3 standing committees, 1 MPAC	1 ordinary Council meeting, 3 EXCO meetings, 3 EMC meetings, 3 standing committees, 1 MPAC	1 ordinary Council meeting, 3 EXCO meetings, 3 EMC meetings, 3 standing committees, 1 MPAC	1 ordinary Council meeting, 3 EXCO meetings, 3 EMC meetings, 3 standing committees, 1 MPAC	Corporate Services Manager	

To provide integrated security system that will ensure safety of information and assets of the municipality	Integrated IT System	Upgrading of Server	No of Integrated IT security System		Integrated IT security System by June 2014	Planning	Progress report	Progress report	Progress report	Director: Corporate Services	
To develop and implement an electronic document management system for the municipality	Archives & Registry Electronic document management system to ensure proper records management and archiving	Easily accessible documents	Functional electronic document management system		Automated Municipal documents by 30 June 2014	Sorting out the manual filing system	Training of all staff on the filing system	Activation of EDMS Training of Officials on EDMS	Loading of information to the system	Director: Corporate Services	
To encourage an institutional culture of quality performance	Performance Management	Aligned job function to the Municipal plans	Aligned job function to the Municipal plans		Review of Performance Management Framework Conducting of Performance Reviews	Annual PMS reviews for 2012/13	Quarter 1 PMS reviews for 2013/14 Review of Performance Management Framework	Quarter 2 PMS reviews for 2013/14 Submit Performance Management Framework for Approval	Quarter 3 PMS reviews for 2013/14 Implementation of Performance Management Framework	Director: Corporate Services	
To promote and maintain Labour stability within the workplace	Implementation of collective and organisational rights agreements		LLF meetings held	NO of LLF meetings	4 LLF meetings held	1 LLF meeting	1 LLF meeting	1 LLF meeting	1 LLF meeting	Director: Corporate Services	

									s	
To ensure a conducive working environment	Provision of Office Accommodation and conference facility Maintenance of Office Facilities	Rehabilitation of structure for use as office	No of offices renovated and occupied	34 offices renovated and occupied by 30 June 2014	Conduct site assessment and planning & procurement	Renovations progress	Renovations in progress	Complete renovations and occupation	Director: Corporate Services	
	Renovation and Fencing (Indwe municipal building – Indwe and Dordrecht	No. Of offices renovated and fenced	Monthly Report	1 office fenced at Indwe and 1 office renovated at Dordrecht	Appointment of Service Provider	Progress Report	Progress Report	Close-out Report	Director Corporate Services	R1 369 000
					Q1	Q2	Q3	Q4		Budget
Strategic Objective (IDP)	Programmes/ Projects (Measurable Objective/ Output)	Performance Indicator	Measurement source	Annual Target	Planned	Planned	Planned	Planned		
To strengthen public participation and Ward Committee System	Public Participation Outreach programmes	Implementation of outreach programmes	No of outreach programmes	Four outreach in all 17 wards	One outreach in each ward	One outreach in each ward	One outreach in each ward	One outreach programme	Strategic Director	R300 000
Effective	Traditional Leadership Support Programmes	Trained traditional leaders	No of traditional leaders trained and sitting allowance	7 traditional leaders trained	Procurement	Training	training	Evaluation and reporting	Strategic Director	R100 000

	Ward Committee Support	Trained Ward Committees	No of Ward Committees trained	170 ward committee trained	Procurement	Training	Training	Evaluation and reporting	Strategic Director	R200 000
	Ward Committee out of pocket expenses	Monthly payment of out of pocket expense	No of Ward committees received out of expense	All ward committee member received out of expense	Report on payment of out of pocket expense(Ward Committees))	Report on payment of out of pocket expense(Ward Committees))	Report on payment of out of pocket expense (Ward Committees))	Report on payment of out of pocket expense(Ward Committees))	Strategic Director	R2,1 m
To facilitate effective participation by designated groups	Capacity building for disabled persons	Trained disabled structure. Minutes and attendance registers.	No of trainings and meetings held	1 training and 4 meetings held	1 Meeting and procurement processes	Training and meeting	Meeting and evaluation	reporting	Strategic Director	R200 000
	Gender mainstreaming (Training)	1 Training conducted	1 training conducted	Gender mainstreaming Training for Councillors and	Planning and procurement	1 gender mainstreaming training for Councillors	1 gender mainstreaming training conducted for	Evaluate and close out report	Strategic Director	R150 000

				officials conducted by June 2014			Officials			
	Establishment of Structure for children	Progress with the launch of Children Structure	1 Children structure launched	Children Structure launched by June 2014	Planning and costing	Conduct ward meetings	Conduct ward meetings	Launch Emalahle ni Children's structure	Strategic Director	R50 000
	Support of Elderly people	Progress with support of Golden games	1 Golden games conducted at different levels	Golden games supported by June 2014	Progress report on support provided	Progress report on support provided	Progress report on support provided	Progress report on support provided	Strategic Director	R100 000
	Nelson Mandela Day	Progress with Mandela Day preparations	1 Nelson Mandela month observed	Nelson Mandela Day observed by June 2014	Planning and implementation	Progress report	Progress report	Evaluate and Close out report	Strategic Director	R100 000
	Support Field Band Project	Developed youth through music	No of youth developed	250 youth developed	Launch of field band	Preparation for Provincial eliminations	Preparations for National championship	reporting	Strategic Director	R600 000
	Hosting of Annual	Developed	No of youth	Mayoral	Assessment	Mayoral Indaba	Kickoff	Evaluate	Strategic	R450

	Mayoral Cup Tournament	ped youth through sport	developed	Cup tournament conducted	t and evaluation of previous Mayoral Cups			and close out report	gic Director	000
	Women Strategic Plan and Training programs	Development of women	Developed plan	1 plan developed	Planning and procurement	Summit	Implementation of summit resolutions	Evaluate and close out report	Strategic Manager	R200 000
	Support Youth Development initiatives	Youth development plan reviewed	Minutes and attendance registers	Training of Youth by June 2014	Planning and procurement	Training of 20 Youth on Security	Training of Youth on Drivers License	Training of 20 Youth on Artisan Skills	Strategic Director	R200 000
To improve communication with communities and organs of state	Communication materials Quarterly News Letter and Talk Shows	1 Talkshow and 1 Newsletter quarterly	No of Newsletters developed and no Talkshows conducted	4 Newsletters developed and 4 Talkshows conducted by June 2014	1 Newsletter developed and 1 Talkshow conducted	1 Newsletter developed and 1 Talkshow conducted	1 Newsletter developed and 1 Talkshow conducted	1 Newsletter developed and 1 Talkshow conducted	Strategic Director	R450 000
To streamline programmes for the prevention of new HIV infections	Review HIV / AIDS Strategy and LAC meeting conducted	Revised HIV/AIDS Strategy and LAC meetings conducted	No of Strategy reviewed and LAC conducted	1 Strategy reviewed and implemented by June 2014	1 LAC meeting HIV/AIDS programmes internally and externally as per Plan	1 LAC meeting HIV/AIDS programmes internally and externally as per Plan	1 LAC meeting HIV/AIDS programmes internally and externally	1 LAC meeting and review of strategy	Strategic Director	R400 000

		ed					as per Plan			
Promote credible Integrate Municipal Planning	IDP Review	Reviewe d IDP	No of IDP Document Reviewed	1 IDP Document Reviewed and approved by 31 May 2014	Develop process plan and table it to the Council for approval	Implement process plan	Evaluate work done	IDP Tabled by May 2014	Munici pal Manag er	R100 000
Ensure Law and order in our towns	Establish Testing Station and Law enforcement Unit	Establish ed Testing Station and Visibility of Law enforce ment Officers	Monthly reports	Functional Testing station and Law Enforceme nt Unit by June 2014	Planning & Appointment of Chief Traffic and Licensing Officer	Progress report	Progress report	Progress reports	Manag er Manag er	R1,2m
Improved managemen t of disaster	Develop & implement fire response plan Customize CHDM Disaster Management Framework	1 Fire Respons e Plan develop ed 1 Disaster Manage ment Framew ork customiz ed	Monthly reports	Fire response Plan develop by June 2014 ELM Disaster Manageme nt Framework develop by June 2014	Planning and procurement	Progress report	Progress report	Fire Response Plan developed by June 2014 ELM Disaster Managemen t Framework developed by June 2014	Munici pal Manag er	R600 000