

Section 11: Capital Programs 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

11.1 Supporting Table SC12

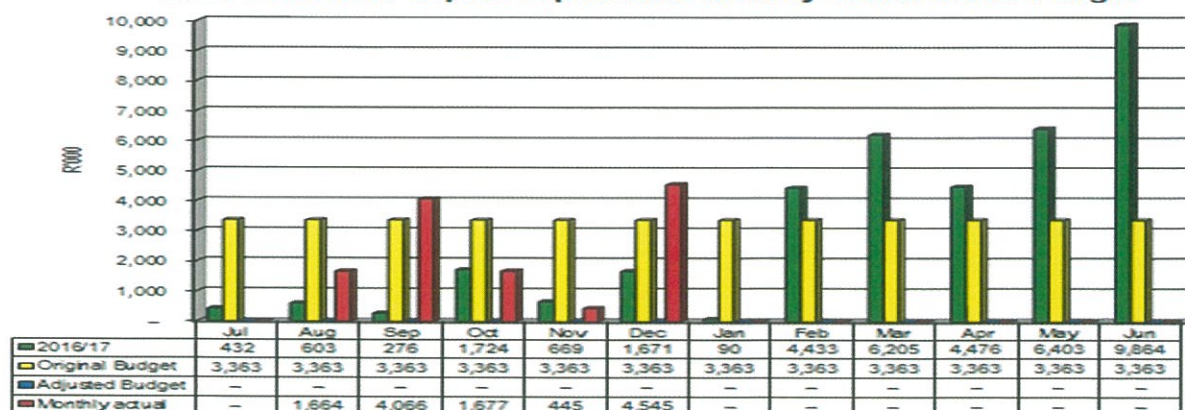
The Municipality is 38.6% behind the budgeted capital expenditure at the end of the second quarter, when comparing the year to date budgeted with the year to date actual expenditure.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2017.

EC136 Emalahleni (Ec) - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2016/17	Budget Year 2017/18							
	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		3,363		—	—	3,363	3,363	100.0%	0%
August		3,363		1,664	1,664	6,726	5,062	75.3%	4%
September		3,363		4,066	5,730	10,090	4,359	43.2%	14%
October		3,363		1,677	7,408	13,453	6,045	44.9%	18%
November		3,363		445	7,853	16,816	8,963	53.3%	19%
December		3,363		4,545	12,398	20,179	7,781	38.6%	31%
January		3,363				23,542	—		
February		3,363				26,905	—		
March		3,363				30,269	—		
April		3,363				33,632	—		
May		3,363				36,995	—		
June		3,363				40,358	—		
Total Capital expenditure	36,844	40,358	—	12,398					

Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target



Above is the graph which shows the Capital Expenditure Trend as at 31 December 2017.

11.2 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

11.2.1 Supporting Table SC13a

EC136 Emalahleni (Ec) - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter										
Description	Ref	2016/17 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		22,919	16,567	-	3,029	9,495	8,284	(1,212)	-14.6%	16,5
Roads Infrastructure		19,792	8,962	-	2,727	9,193	4,481	(4,712)	-105.1%	8,9
Roads		-	-	-	-	-	-	-	-	-
Road Structures		19,792	8,962	-	2,727	9,193	4,481	(4,712)	-105.1%	8,9
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	996	-	-	-	498	498	100.0%	9
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	996	-	-	-	498	498	100.0%	9
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,709	5,609	-	302	302	2,804	2,502	89.2%	5,6
LV Networks		2,709	5,609	-	302	302	2,804	2,502	89.2%	5,6
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		417	1,000	-	-	-	500	500	100.0%	1,0
Landfill Sites		417	1,000	-	-	-	500	500	100.0%	1,0
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		5,416	2,359	-	1,357	1,573	1,179	(394)	-33.4%	2,3
Community Facilities		5,416	2,059	-	825	1,042	1,029	(12)	-1.2%	2,0
Halls		780	-	-	-	-	-	-	-	-
Testing Stations		293	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		499	-	-	-	-	-	-	-	-
Public Open Space		3,844	2,059	-	825	1,042	1,029	(12)	-1.2%	2,0
Sport and Recreation Facilities		-	300	-	532	532	150	(382)	-254.5%	3
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	300	-	532	532	150	(382)	-254.5%	3
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,881	4,000	-	-	-	2,000	2,000	100.0%	4,0
Operational Buildings		4,881	4,000	-	-	-	2,000	2,000	100.0%	4,0
Municipal Offices		4,881	4,000	-	-	-	2,000	2,000	100.0%	4,0
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		627	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		627	-	-	-	-	-	-	-	-
Computer Software and Applications		627	-	-	-	-	-	-	-	-
Computer Equipment		250	700	-	-	325	350	25	7.3%	7
Computer Equipment		250	700	-	-	325	350	25	7.3%	7
Furniture and Office Equipment		549	350	-	175	175	175	-	-	3
Furniture and Office Equipment		549	350	-	175	175	175	-	-	3
Machinery and Equipment		322	720	-	-	-	360	360	100.0%	7
Machinery and Equipment		322	720	-	-	-	360	360	100.0%	7
Transport Assets		1,326	1,030	-	-	234	515	281	54.7%	1,0
Transport Assets		1,326	1,030	-	-	234	515	281	54.7%	1,0
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		978	1,569	-	(16)	597	785	188	24.0%	1,5
Zoo's, Marine and Non-biological Animals		978	1,569	-	(16)	597	785	188	24.0%	1,5
Total Capital Expenditure on new assets	1	37,267	27,295	-	4,545	12,398	13,648	1,249	9.2%	27,2

11.2.2 Supporting Table SC13b

No capital expenditure has been incurred on the renewal of existing assets

11.2.3 Supporting Table SC13c

EC136 Emalahleni (Ec) - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

Description	Ref	2016/17	Budget Year 2017/18							
		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		2,528	3,050	-	85	662	1,525	863	56.6%	3,050
Roads Infrastructure		1,591	2,000	-	68	374	1,000	626	62.6%	2,000
Roads		-	-	-	-	-	-	-	-	-
Road Structures		1,539	1,800	-	68	374	900	526	58.4%	1,800
Road Furniture		52	200	-	-	-	100	100	100.0%	200
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	160	-	-	8	80	72	90.4%	160
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	160	-	-	8	80	72	90.4%	160
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		937	890	-	17	280	445	165	37.2%	890
MV Substations		-	88	-	-	-	44	44	100.0%	88
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		538	352	-	17	169	176	7	3.8%	352
LV Networks		399	450	-	-	110	225	115	51.0%	450
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		506	954	-	83	157	444	288	64.8%	954
Community Facilities		505	834	-	83	157	384	228	59.3%	834
Halls		445	440	-	47	71	220	149	67.8%	440
Cemeteries/Crematoria		-	160	-	-	50	67	17	25.8%	160
Police		-	-	-	-	-	-	-	-	-
Purvis		-	-	-	-	-	-	-	-	-
Public Open Space		60	234	-	36	36	98	61	62.9%	234
Sport and Recreation Facilities		1	120	-	-	-	60	60	100.0%	120
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1	120	-	-	-	60	60	100.0%	120
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		916	400	-	56	435	200	(235)	-117.3%	400
Operational Buildings		916	400	-	56	435	200	(235)	-117.3%	400
Municipal Offices		916	400	-	56	435	200	(235)	-117.3%	400
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	250	-	-	-	125	125	100.0%	250
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	250	-	-	-	125	125	100.0%	250
Computer Software and Applications		-	250	-	-	-	125	125	100.0%	250
Computer Equipment		-	-	-	(25)	-	-	-	-	-
Computer Equipment		-	-	-	(25)	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		654	640	-	1	174	267	93	34.8%	640
Machinery and Equipment		654	640	-	1	174	267	93	34.8%	640
Transport Assets		969	1,402	-	67	355	584	229	39.2%	1,402
Transport Assets		969	1,402	-	67	355	584	229	39.2%	1,402
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	480	-	-	-	240	240	100.0%	480
Zoo's, Marine and Non-biological Animals		-	480	-	-	-	240	240	100.0%	480
Total Repairs and Maintenance Expenditure	1	5,573	7,176	-	267	1,782	3,385	1,603	47.4%	7,176

Repairs and maintenance expenditure at the end of December 2016 amounted to R 3.158 million an under expenditure of 14.8% compared to year to date budget of R 3.707. The expenditure is considered to be reasonable and in line with yearly projections.

11.2.4 Supporting Table SC13d

EC136 Emalahleni (Ec) - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		15,670	13,714	-	1,143	6,857	6,857	-		13,714
Roads Infrastructure		15,003	12,055	-	1,005	6,027	6,027	-		12,055
Roads										
Road Structures		15,003	12,055	-	1,005	6,027	6,027	-		12,055
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		148	549	-	46	274	274	-		549
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		148	549	-	46	274	274	-		549
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		520	1,111	-	93	555	555	-		1,111
MV Substations		-	70	-	6	35	35	-		70
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	336	-	28	168	168	-		336
LV Networks		520	705	-	59	352	352	-		705
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		1,686	6,450	-	538	3,225	3,225	-		6,450
Community Facilities		598	3,650	-	304	1,825	1,825	-		3,650
Halls		383	3,051	-	254	1,525	1,525	-		3,051
Libraries		5	27	-	2	13	13	-		27
Cemeteries/Crematoria		92	529	-	44	264	264	-		529
Police		-	-	-	-	-	-	-		-
Purvis		-	-	-	-	-	-	-		-
Public Open Space		38	44	-	4	22	22	-		44
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		80	-	-	-	-	-	-		-
Sport and Recreation Facilities		1,087	2,800	-	233	1,400	1,400	-		2,800
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		1,087	2,800	-	233	1,400	1,400	-		2,800
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		8	274	-	23	137	137	-		274
Revenue Generating		8	274	-	23	137	137	-		274
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		8	274	-	23	137	137	-		274
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		626	2,612	-	218	1,306	1,306	-		2,612
Operational Buildings		626	2,612	-	218	1,306	1,306	-		2,612
Municipal Offices		589	2,612	-	218	1,306	1,306	-		2,612
Capital Spares		37	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		26	13	-	1	7	7	-		13
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		26	13	-	1	7	7	-		13
Computer Software and Applications		26	13	-	1	7	7	-		13
Computer Equipment		333	103	-	9	52	52	-		103
Computer Equipment		333	103	-	9	52	52	-		103
Furniture and Office Equipment		864	358	-	30	179	179	-		358
Furniture and Office Equipment		864	358	-	30	179	179	-		358
Machinery and Equipment		91	31	-	3	15	15	-		31
Machinery and Equipment		91	31	-	3	15	15	-		31
Transport Assets		1,261	1,172	-	98	586	586	-		1,172
Transport Assets		1,261	1,172	-	98	586	586	-		1,172
Libraries		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	20,564	24,729	-	2,061	12,365	12,365	-		24,729

Section 12: Top Layer SDBIP

See attached annexure A for detail.

Section 13: Performance Plan evaluation on SDBIP

See attached annexure B for detail.

Section 14 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Dr SW Vatala, the Municipal Manager of Emalahleni Local 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 2017 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: DR SW VATALA

Municipal Manager of Emalahleni Municipality (EC136)

Signature: 

Date: 25 JANUARY 2018

APPENDIX A: Top Layer SDBIP

NON- FINANCIAL PERFORMANCE REPORT

The Municipality has a total of 124 performance targets set for the midyear (quarter 2) in the SDBIP. The midyear performance report was reviewed. 113 targets have been achieved and 11 have not been achieved. This translates to 90% of institutional performance at mid-year. A full performance report as per the SDBIP is attached as an annexure. The table below summarises the performance per Key Performance Area:

KPI	Total no. of KPI(s)	No. of KPI(s) achieved	No. of KPI's not achieved	% of KPI's achieved
Basic Infrastructure and Service Delivery	48	43	5	89%
Local Economic Development	20	18	2	90%
Municipal Transformation and Institutional Development	25	23	2	92%
Good Governance and Public Participation	15	13	2	86%
Financial Viability and Management	16	16	0	100%
Total	124	113	11	91%