



MID-YEAR BUDGET AND PERFORMANCE REPORT FOR
2015/2016

MUNICIPAL FINANCE MANAGEMENT ACT:

SECTION 72(1)(B) – SUBMISSION TO THE MAYOR

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 52 of 2003 (MFMA), the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor.

REPORT SUBMITTED

Print Name: ISAK VISSER

Municipal Manager of Emthanjeni Municipality

Signature:

Date: 25 January 2016

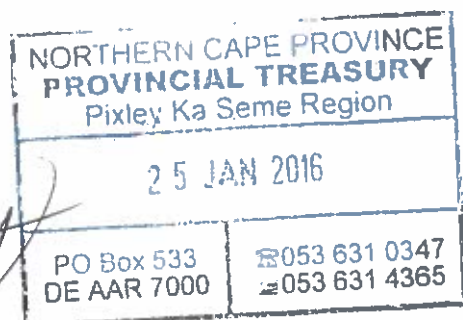
ACKNOWLEDGEMENT OF RECEIPT

Print Name: SIPHO THOMAS STHONGA

Mayor of Emthanjeni Municipality

Signature:

Date: 25 January 2016



MEMORANDUM

AAN / TO : Mayor, Clr ST Sthonga
ONDERWERP/TOPIC : MFMA, SECTION 72 ASSESSMENT REPORT
VAN / FROM : Municipal Manager
LEËR / FILE : 5/1/1/13
DATUM / DATE : 21 January 2016

2015/2016 Mid-Year Budget and Performance Assessment report for the period 01 July 2015 ending 31 December 2015.

1. Introduction

In terms of Section 72(1), (2) and (3) of the Municipal Finance Management Act No.56, 2003 Chapter 8, the mid-year budget and performance assessment report for the period ended 31 December 2015 is submitted for your consideration.

In terms of the Section 54 (1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 7, the following applies:-

“(1) on receipt of a statement or report submitted by the accounting officer of the Municipality

In terms of section 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) Issue any appropriate instruction to the accounting offices 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;
- (d) Submit the report to the Council by 31 January of each year.
- (e) SDBIP report and annexures

I trust that this will reach your amicable approval.

Yours sincerely


Isak Visser
Municipal Manager

EMTHANJENI MUNICIPALITY



Section 72

Mid-Year Report

Year ending 31 December 2015

EMTHANJENI MUNICIPALITY
BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR THE MID-YEAR ENDING
31 DECEMBER 2015

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GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

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SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget. In Emthanjeni Municipality this means at directorate level.

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PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for December 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.1.1 Financial Problems or Risks facing the Municipality

There are no financial problems affecting the municipality. Monitoring and implementation of the capital projects remains a priority.

1.1.2 Relevant Information

Year-to-date operating revenue realised is 15% above the year-to-date budget for December 2015.

The abnormally high revenue includes the annual property rates and other fixed service charges billed to consumers for the 2015/2016 financial year. As well as operating grants received that exceeds the monthly budget the reason for this being that there was no payment schedule available at the time of concluding the budget.

Operating expenditure incurred amounts to 18% below the year-to-date operating expenditure. 6.9% of the total capital budget has been spent at 31 December 2015, with 95.9% of that being funded from capital grants

¹ Table C5 - Capital Expenditure (municipal vote, standard classification and funding

SECTION 2 – RESOLUTIONS

IN-YEAR REPORTS 2015/2016

This is the resolution that will be presented to Council when the In-Year Report is tabled:

Recommendation:

a) That Council notes the monthly budget statement and supporting documentation for December 2015.

**EMTHANJENI MUNICIPALITY
BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR THE MID-YEAR ENDING
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SECTION 3 – EXECUTIVE SUMMARY

3.1 Consolidated Performance

3.1.1 Against Annual Budget (Original Approved and Latest Adjustments)

Revenue by source

Year-to-date revenue realised 15%, R15.390 million above year-to-date budget projections for December 2015².

Operating expenditure by type

Year-to-date expenditure is 18% or R20.320 million, below the year-to-date budget as at 31 December 2015

Refer to Section 4 – Table C4 for further details on both revenue by source and expenditure by type.

Table C4 – Total revenue by source (excluding capital transfers and contributions)

Table C4 – Total expenditure by type

Capital expenditure

Year-to-date expenditure on capital amounts to R4.641 million or 7% of the capital budget of R67.3 million⁴. 95.9% of expenditure to date has been funded from capital grants recognised⁵.

Refer to Section 4 – Table C5 for more detail.

Cash flows

The financial year commenced with negative cash & cash equivalents balance of -R1, 283million⁶ and this has increased by R19, 525 million during the year-to-date to R 18, 242 million.

Refer to section 4 – Supporting Table C9 and Section 7 for more detail on the cash position.

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3.2 Material Variances

Ref	Description	Variance
R thousands		
1	Revenue By Source	
	Property rates	5 483
	Transfers recognised - operational	9 935
	Other revenue	(1 101)
2	Expenditure By Type	
	Debt impairment	(5 715)
	Depreciation & asset impairment	(4 624)
	Bulk purchases	2 926
	Other expenditure	(6 747)
3	Capital Expenditure	
	Road transport	(5 183)
	Water	(5 599)
	Waste water management	(16 292)
4	Financial Position	
5	Cash Flow	
	Other revenue	(3 375)
	Government - operating	10 815
	Government - capital	(19 259)
	Capital assets	(26 508)

Table 1: Material variances

3.3 Remedial or Corrective Steps

Description	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands		
Revenue By Source		
Property rates	The farmers property rates are charged yearly and thus the actual amount is higher than the budgeted amount.	The current situation will correct itself during the financial year
Transfers recognised - operational	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Expenditure By Type		
Debt impairment	Are Done at year end	The situation will be fixed at year end
Depreciation & asset impairment	Are Done at year end	The situation will be fixed at year end
Bulk purchases	Due to high cost of Eskom winter tariffs	The current situation will be corrected in the adjustment budget
Other expenditure	other expenditure was estimated to be higher	The current situation will correct itself during the financial year

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Description	Reasons for material deviations	Remedial or corrective steps/remarks
Capital Expenditure		
Road transport	Slow capital spending	The current situation will be corrected in the adjustment budget
Water	Slow capital spending	The current situation will be corrected in the adjustment budget
Waste water management	Slow capital spending	The current situation will be corrected in the adjustment budget
Cash Flow		
Other revenue	Due to high usage of pre-paid electricity during winter months the estimated revenue was expected to be more	The current situation will be corrected in the adjustment budget
Government - operating	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Government - capital	Payment schedule was only made available after the start of the financial year	The current situation will be corrected in the adjustment budget
Capital assets	Slow capital spending	The current situation will be corrected in the adjustment budget

Table 2: Remedial or corrective steps

* Table C5 – Total capital expenditure

* Table C5 - Capital Expenditure (municipal vote, standard classification and funding)

* Table C7 – Cash flow (cash and cash equivalents = cashbook and current investment)

BUDGET STATEMENT FOR THE YEAR 2015- 2016

SCHEDULE C: MONTHLY AND SUPPORTING DOCUMENTATION OF A MUNICIPALITY

Copies of this document can be viewed:

- **In the foyers of all municipal buildings**
 - **All public libraries within the municipality**
 - **At www.emthanjeni.co.za**
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SECTION 4 – IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly Budget Statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

NC073 Emthanjeni - Table C1 Monthly Budget Statement Summary - M06 December

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21 905	27 503	27 503	1 136	19 235	13 751	5 483	40%	27 503
Service charges	86 968	108 111	108 111	18 329	58 723	54 055	4 668	9%	108 111
Investment revenue	950	715	715	16	54	358	(304)	-85%	715
Transfers recognised - operational	40 278	40 601	40 601	2 166	30 235	20 300	9 935	49%	40 601
Other own revenue	26 895	34 768	34 768	2 057	12 992	17 384	(4 392)	-25%	34 768
Total Revenue (excluding capital transfers and contributions)	178 998	211 697	211 697	23 704	121 239	105 849	15 390	15%	211 697
Employee costs	61 975	66 804	66 804	5 608	33 575	33 401	174	1%	66 804
Remuneration of Councillors	4 083	4 580	4 580	338	2 018	2 290	(272)	-12%	4 580
Depreciation & asset impairment	1	9 248	9 248	-	-	4 624	(4 624)	-100%	9 248
Finance charges	588	2 556	2 556	9	244	1 278	(1 034)	-81%	2 556
Materials and bulk purchases	53 357	61 743	61 743	3 879	32 071	30 871	1 200	4%	61 743
Transfers and grants	10 898	12 938	12 938	1 005	6 470	8 081	(1 610)	-20%	12 938
Other expenditure	31 966	63 028	63 028	3 098	15 747	29 901	(14 154)	-47%	63 028
Total Expenditure	162 868	220 896	220 896	13 937	90 128	110 448	(20 320)	-18%	220 896
Surplus/(Deficit)	14 128	(9 199)	(9 199)	9 767	31 113	(4 597)	35 710	-777%	(9 199)
Transfers recognised - capital	-	56 565	56 565	-	1 500	28 282	(26 782)	-95%	56 565
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14 128	47 366	47 366	9 767	32 613	23 685	8 927	38%	47 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	14 128	47 366	47 366	9 767	32 613	23 685	8 927	38%	47 366
Capital expenditure & funds sources									
Capital expenditure	14 559	67 344	67 344	40	4 641	35 445	(30 804)	-87%	67 344
Capital transfers recognised	13 941	55 958	55 958	40	4 454	27 979	(23 525)	-84%	55 958
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	5 046	5 046	-	-	2 523	(2 523)	-100%	5 046
Internally generated funds	618	6 341	6 341	-	187	4 943	(4 756)	-96%	6 341
Total sources of capital funds	14 559	67 344	67 344	40	4 641	35 445	(30 804)	-87%	67 344
Financial position									
Total current assets	121 617	109 842	109 842		158 260				109 842
Total non current assets	939 617	944 097	944 097		881 655				944 097
Total current liabilities	103 049	33 313	33 313		93 287				33 313
Total non current liabilities	3 166	67 490	67 490		2 348				67 490
Community wealth/Equity	955 019	953 136	953 136		944 280				953 136
Cash flows									
Net cash from (used) operating	17 294	55 260	55 260	368	25 117	27 630	2 513	9%	55 260
Net cash from (used) investing	(13 421)	(59 374)	(59 374)	(40)	(4 560)	(29 687)	(25 127)	85%	(59 374)
Net cash from (used) financing	(2 564)	1 096	1 096	(182)	(1 371)	548	1 920	350%	1 096
Cash/cash equivalents at the month/year end	1 595	606	606	-	17 904	2 115	(15 789)	-747%	(4 300)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	19 647	4 393	3 018	2 962	2 980	24 007	-	57 006
Creditors Age Analysis									
Total Creditors	4 860	931	290	-	-	-	-	-	6 080

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard	1									
Revenue - Standard										
<i>Governance and administration</i>		43 119	46 348	46 348	3 415	34 471	23 174	11 297	49%	46 348
Executive and council		5 645	3 335	3 335	2 088	4 380	1 668	2 712	163%	3 335
Budget and treasury office		37 391	42 932	42 932	1 323	30 049	21 466	8 583	40%	42 932
Corporate services		84	80	80	4	43	40	3	7%	80
<i>Community and public safety</i>		6 227	10 229	10 229	151	2 629	5 114	(2 486)	-49%	10 229
Community and social services		1 510	1 844	1 844	61	959	922	37	4%	1 844
Sport and recreation		112	114	114	57	117	57	60	106%	114
Public safety		3 927	8 232	8 232	30	1 537	4 116	(2 579)	-63%	8 232
Housing		678	39	39	3	16	19	(4)	-19%	39
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 028	13 110	13 110	2	712	6 555	(5 843)	-89%	13 110
Planning and development		1 000	3 395	3 395	-	700	1 697	(997)	-59%	3 395
Road transport		28	9 715	9 715	2	12	4 858	(4 846)	-100%	9 715
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		126 621	198 576	198 576	20 135	84 927	99 288	(14 361)	-14%	198 576
Electricity		62 505	83 494	83 494	5 286	37 075	41 747	(4 671)	-11%	83 494
Water		27 143	41 211	41 211	12 829	25 713	20 605	5 108	25%	41 211
Waste water management		23 208	59 345	59 345	1 281	13 862	29 673	(15 811)	-53%	59 345
Waste management		13 766	14 526	14 526	739	8 277	7 263	1 014	14%	14 526
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	176 995	268 262	268 262	23 704	122 739	134 131	(11 392)	-8%	268 262
Expenditure - Standard										
<i>Governance and administration</i>		34 062	46 086	46 086	2 410	17 559	23 042	(5 484)	-24%	46 086
Executive and council		10 849	13 292	13 292	796	5 257	6 646	(1 389)	-21%	13 292
Budget and treasury office		12 484	20 440	20 440	810	6 907	10 220	(3 313)	-32%	20 440
Corporate services		10 729	12 354	12 354	804	5 395	6 177	(782)	-13%	12 354
<i>Community and public safety</i>		21 286	29 011	29 011	2 169	11 090	14 525	(3 435)	-24%	29 011
Community and social services		7 441	11 629	11 629	724	3 760	5 832	(2 072)	-36%	11 629
Sport and recreation		3 934	4 162	4 162	676	2 054	2 083	(29)	-1%	4 162
Public safety		7 741	10 818	10 818	496	3 977	5 409	(1 432)	-26%	10 818
Housing		2 168	2 218	2 218	273	1 299	1 109	190	17%	2 218
Health		2	183	183	-	0	92	(91)	-100%	183
<i>Economic and environmental services</i>		19 297	27 157	27 157	1 490	9 585	13 578	(3 993)	-29%	27 157
Planning and development		8 942	10 663	10 663	869	5 004	5 331	(327)	-6%	10 663
Road transport		10 354	16 493	16 493	621	4 581	8 247	(3 666)	-44%	16 493
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		86 599	117 903	117 903	7 751	51 112	58 931	(7 819)	-13%	117 903
Electricity		55 746	69 900	69 900	4 335	34 163	34 950	(787)	-2%	69 900
Water		9 086	15 894	15 894	1 100	5 463	7 947	(2 483)	-31%	15 894
Waste water management		9 742	16 925	16 925	1 135	5 305	8 442	(3 138)	-37%	16 925
Waste management		12 025	15 184	15 184	1 181	6 181	7 592	(1 411)	-19%	15 184
Other		1 624	739	739	118	780	370	411	111%	739
Total Expenditure - Standard	3	162 868	220 896	220 896	13 937	90 126	110 448	(20 320)	-18%	220 896
Surplus/ (Deficit) for the year		14 128	47 366	47 366	9 767	32 613	23 685	8 927	38%	47 366

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 organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

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4.1.3 Table C3: Monthly Budget Statement – Financial Performance (Revenue and Expenditure by Municipal Vote)

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

NC073 Emthanjeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	5 645	3 335	3 335	2 088	4 380	1 668	2 712	162.6%	3 335
Vote 2 - FINANCE AND ADMINISTRATION		37 475	43 012	43 012	1 327	30 091	21 506	8 585	39.9%	43 012
Vote 3 - PLANNING AND DEVELOPMENT		1 000	3 395	3 395	-	700	1 697	(997)	-58.8%	3 395
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 510	1 844	1 844	61	959	922	37	4.0%	1 844
Vote 6 - PUBLIC SAFETY		3 927	8 232	8 232	30	1 537	4 116	(2 579)	-62.7%	8 232
Vote 7 - SPORT AND RECREATION		113	114	114	57	117	57	60	106.0%	114
Vote 8 - ROAD TRANSPORT		28	9 715	9 715	2	12	4 858	(4 846)	-99.8%	9 715
Vote 9 - OTHER		-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING SERVICES		678	39	39	3	16	19	(4)	-19.1%	39
Vote 11 - WASTE MANAGEMENT		13 766	14 526	14 526	739	8 277	7 263	1 014	14.0%	14 526
Vote 12 - WASTE WATER MANAGEMENT		23 208	59 345	59 345	1 281	13 862	29 673	(15 811)	-53.3%	59 345
Vote 13 - ELECTRICITY		62 505	83 494	83 494	5 286	37 075	41 747	(4 671)	-11.2%	83 494
Vote 14 - WATER		27 143	41 211	41 211	12 829	25 713	20 605	5 108	24.8%	41 211
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	176 996	268 262	268 262	23 704	122 739	134 131	(11 392)	-8.5%	268 262
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	10 849	13 292	13 292	796	5 257	6 646	(1 389)	-20.9%	13 292
Vote 2 - FINANCE AND ADMINISTRATION		23 213	32 794	32 794	1 614	12 302	16 397	(4 095)	-25.0%	32 794
Vote 3 - PLANNING AND DEVELOPMENT		8 942	10 663	10 663	869	5 004	5 331	(327)	-6.1%	10 663
Vote 4 - HEALTH		2	183	183	-	0	92	(91)	-99.9%	183
Vote 5 - COMMUNITY AND SOCIAL SERVICES		7 441	11 629	11 629	724	3 760	5 832	(2 072)	-35.5%	11 629
Vote 6 - PUBLIC SAFETY		7 741	10 818	10 818	496	3 977	5 409	(1 432)	-26.5%	10 818
Vote 7 - SPORT AND RECREATION		3 934	4 162	4 162	676	2 054	2 083	(29)	-1.4%	4 162
Vote 8 - ROAD TRANSPORT		10 354	16 493	16 493	621	4 581	8 247	(3 666)	-44.5%	16 493
Vote 9 - OTHER		1 624	739	739	118	780	370	411	111.1%	739
Vote 10 - HOUSING SERVICES		2 168	2 218	2 218	273	1 299	1 109	190	17.1%	2 218
Vote 11 - WASTE MANAGEMENT		12 025	15 184	15 184	1 181	6 181	7 592	(1 411)	-18.6%	15 184
Vote 12 - WASTE WATER MANAGEMENT		9 742	16 925	16 925	1 135	5 305	8 442	(3 138)	-37.2%	16 925
Vote 13 - ELECTRICITY		55 746	69 900	69 900	4 335	34 163	34 950	(787)	-2.3%	69 900
Vote 14 - WATER		9 086	15 894	15 894	1 100	5 463	7 947	(2 483)	-31.2%	15 894
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	162 868	220 896	220 896	13 937	90 126	110 446	(20 320)	-18.4%	220 896
Surplus/ (Deficit) for the year	2	14 128	47 366	47 366	9 767	32 613	23 685	8 927	37.7%	47 366

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4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure)

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		21 905	27 503	27 503	1 138	19 235	13 751	5 483	40%	27 503
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		41 509	57 935	57 935	3 480	23 589	26 967	(5 378)	-19%	57 935
Service charges - water revenue		22 510	26 111	26 111	12 810	22 903	13 056	9 847	75%	26 111
Service charges - sanitation revenue		14 300	14 888	14 888	1 272	7 630	7 444	186	2%	14 888
Service charges - refuse revenue		8 245	8 937	8 937	734	4 399	4 468	(69)	-2%	8 937
Service charges - other		405	240	240	34	202	120	82	89%	240
Rental of facilities and equipment		1 190	652	652	69	398	326	72	22%	652
Interest earned - external investments		950	715	715	16	54	358	(304)	-85%	715
Interest earned - outstanding debtors		816	673	673	53	262	436	(175)	-40%	673
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3 759	7 581	7 581	36	1 454	3 791	(2 337)	-62%	7 581
Licences and permits		348	2 099	2 099	21	182	1 050	(868)	-83%	2 099
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		40 278	40 601	40 601	2 166	30 235	20 300	9 935	49%	40 601
Other revenue		19 688	23 434	23 434	1 677	10 616	11 717	(1 101)	-9%	23 434
Gains on disposal of PPE		1 094	130	130	-	82	65	17	26%	130
Total Revenue (excluding capital transfers and contributions)		176 996	211 697	211 697	23 704	121 239	105 849	15 390	15%	211 697
Expenditure By Type										
Employee related costs		61 975	66 804	66 804	5 608	33 575	33 401	174	1%	66 804
Remuneration of councillors		4 083	4 580	4 580	338	2 018	2 280	(272)	-12%	4 580
Debt impairment		-	11 429	11 429	-	-	5 715	(5 715)	-100%	11 429
Depreciation & asset impairment		1	9 248	9 248	-	-	4 624	(4 624)	-100%	9 248
Finance charges		588	2 558	2 556	9	244	1 278	(1 034)	-81%	2 556
Bulk purchases		47 036	53 094	53 094	3 509	29 473	26 547	2 926	11%	53 094
Other materials		6 321	8 648	8 648	370	2 598	4 324	(1 726)	-40%	8 648
Contracted services		6 244	9 629	9 629	170	3 123	4 815	(1 692)	-35%	9 629
Transfers and grants		10 898	12 938	12 938	1 005	6 470	6 081	(1 610)	-20%	12 938
Other expenditure		25 723	41 969	41 969	2 928	12 624	19 371	(6 747)	-35%	41 969
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		162 668	220 696	220 696	13 937	90 126	110 446	(20 320)	-18%	220 696
Surplus/(Deficit)		14 128	(9 199)	(9 199)	9 767	31 113	(4 597)	35 710	(0)	(9 199)
Transfers recognised - capital		-	56 565	56 565	-	1 500	28 282	(26 782)	(0)	56 565
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 128	47 366	47 366	9 767	32 613	23 685			47 366
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14 128	47 366	47 366	9 767	32 613	23 685			47 366
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		14 128	47 366	47 366	9 767	32 613	23 685			47 366
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		14 128	47 366	47 366	9 767	32 613	23 685			47 366

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4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (Municipal Vote, Standard Classification and Funding)

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		316	2 056	2 056	-	66	1 028	(962)	-94%	2 056
Executive and council		54	159	159	-	28	79	(51)	-64%	159
Budget and treasury office		116	1 369	1 369	-	22	685	(663)	-97%	1 369
Corporate services		146	528	528	-	16	264	(248)	-94%	528
<i>Community and public safety</i>		97	657	657	-	63	328	(266)	-81%	657
Community and social services		-	307	307	-	-	153	(153)	-100%	307
Sport and recreation		88	261	261	-	52	131	(79)	-60%	261
Public safety		9	88	88	-	10	44	(34)	-76%	88
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 064	11 737	11 737	-	679	5 868	(5 190)	-88%	11 737
Planning and development		3	12	12	-	-	6	(6)	-100%	12
Road transport		14 061	11 724	11 724	-	679	5 862	(5 183)	-88%	11 724
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		81	52 895	52 895	40	3 834	28 220	(24 386)	-86%	52 895
Electricity		-	6 726	6 726	6	1 133	3 613	(2 480)	-69%	6 726
Water		81	10 180	10 180	-	14	5 613	(5 599)	-100%	10 180
Waste water management		-	35 958	35 958	34	2 687	18 979	(16 292)	-86%	35 958
Waste management		-	31	31	-	-	16	(16)	-100%	31
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	14 559	67 344	67 344	40	4 641	35 445	(30 804)	-87%	67 344
Funded by:										
National Government		13 941	55 958	55 958	40	4 454	27 979	(23 525)	-84%	55 958
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13 941	55 958	55 958	40	4 454	27 979	(23 525)	-84%	55 958
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	5 046	5 046	-	-	2 523	(2 523)	-100%	5 046
Internally generated funds		618	6 341	6 341	-	187	4 943	(4 756)	-96%	6 341
Total Capital Funding		14 559	67 344	67 344	40	4 641	35 445	(30 804)	-87%	67 344

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4.1.6 Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	Budget Year 2015/16				
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		117	3 128	3 128	1 939	3 128
Call investment deposits		–	9 070	9 070	15 965	9 070
Consumer debtors		57 725	20 584	20 584	70 693	20 584
Other debtors		743	10 167	10 167	6 618	10 167
Current portion of long-term receivables		–	–	–	–	–
Inventory		63 032	66 894	66 894	63 045	66 894
Total current assets		121 617	109 842	109 842	158 260	109 842
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	8 575	8 575	26	8 575
Investment property		5 004	5 004	5 004	5 004	5 004
Investments in Associate		–	–	–	–	–
Property, plant and equipment		934 208	930 037	930 037	876 273	930 037
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		384	413	413	235	413
Other non-current assets		21	68	68	117	68
Total non current assets		939 617	944 097	944 097	881 655	944 097
TOTAL ASSETS		1 061 234	1 053 938	1 053 938	1 039 915	1 053 938
LIABILITIES						
Current liabilities						
Bank overdraft		14 343	9 269	9 269	4 588	9 269
Borrowing		1 449	3 003	3 003	752	3 003
Consumer deposits		2 100	2 191	2 191	2 156	2 191
Trade and other payables		29 293	16 752	16 752	24 667	16 752
Provisions		55 865	2 097	2 097	61 123	2 097
Total current liabilities		103 049	33 313	33 313	93 287	33 313
Non current liabilities						
Borrowing		3 166	14 777	14 777	2 348	14 777
Provisions		–	52 713	52 713	–	52 713
Total non current liabilities		3 166	67 490	67 490	2 348	67 490
TOTAL LIABILITIES		106 215	100 803	100 803	95 635	100 803
NET ASSETS	2	955 019	953 136	953 136	944 280	953 136
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		952 767	953 136	953 136	942 027	953 136
Reserves		2 253	–	–	2 253	–
TOTAL COMMUNITY WEALTH/EQUITY	2	955 019	953 136	953 136	944 280	953 136

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4.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		18 618	25 578	25 578	1 116	19 451	12 789	6 662	52%	25 578
Service charges		78 940	99 481	99 481	9 160	43 108	49 740	(6 632)	-13%	99 481
Other revenue		25 256	32 048	32 048	2 004	12 649	16 024	(3 375)	-21%	32 048
Government - operating		40 278	40 601	40 601	2 009	30 958	20 301	10 657	52%	40 601
Government - capital		16 108	56 565	56 565	-	9 024	28 283	(19 259)	-68%	56 565
Interest		950	715	715	16	54	358	(304)	-85%	715
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(151 371)	(184 234)	(184 234)	(12 923)	(63 412)	(92 117)	(8 705)	9%	(184 234)
Finance charges		(588)	(2 556)	(2 556)	(9)	(244)	(1 278)	(1 034)	81%	(2 556)
Transfers and Grants		(10 698)	(12 938)	(12 938)	(1 005)	(6 470)	(6 469)	1	0%	(12 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 294	55 260	55 260	368	25 117	27 630	2 513	9%	55 260
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 094	124	124	-	82	62	20	31%	124
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	2 800	2 800	-	-	1 400	(1 400)	-100%	2 800
Payments										
Capital assets		(14 516)	(62 298)	(62 298)	(40)	(4 641)	(31 149)	(26 508)	85%	(62 298)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13 421)	(59 374)	(59 374)	(40)	(4 560)	(29 687)	(25 127)	85%	(59 374)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 046	5 046	-	-	2 523	(2 523)	-100%	5 046
Increase (decrease) in consumer deposits		171	135	135	5	57	67	(11)	-16%	135
Payments										
Repayment of borrowing		(2 735)	(4 084)	(4 084)	(186)	(1 428)	(2 042)	(614)	30%	(4 084)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 564)	1 096	1 096	(182)	(1 371)	548	1 920	350%	1 096
NET INCREASE/ (DECREASE) IN CASH HELD		1 310	(3 017)	(3 017)	147	19 186	(1 509)			(3 017)
Cash/cash equivalents at beginning:		285	3 624	3 624		(1 283)	3 624			(1 283)
Cash/cash equivalents at month/year end:		1 595	606	606		17 904	2 115			(4 300)

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4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and Revised Targets for Cash Receipts and Cash Flows

This supporting table gives a detailed breakdown of information summarised in Table C7.

NC073 Emthanjeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source																
Property rates		13 936	1 092	1 235	1 036	1 035	1 118	-	-	-	-	-	6 127	25 578	28 296	29 071
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		4 051	3 751	3 763	4 510	3 265	5 816	-	-	-	-	-	28 145	53 300	63 636	74 731
Service charges - water revenue		1 367	1 280	1 112	1 376	1 204	1 593	-	-	-	-	-	16 091	24 023	26 486	28 015
Service charges - sanitation revenue		901	919	973	1 152	1 026	1 009	-	-	-	-	-	7 717	13 697	14 532	15 403
Service charges - refuse		504	591	636	743	656	709	-	-	-	-	-	4 363	6 222	6 723	9 333
Service charges - other		33	32	38	33	32	34	-	-	-	-	-	37	240	257	276
Rental of facilities and equipment		65	61	64	68	69	69	-	-	-	-	-	254	652	701	751
Interest earned - external investments		15	12	1	6	3	16	-	-	-	-	-	662	715	768	823
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees		23	31	1 053	277	33	36	-	-	-	-	-	6 127	7 561	8 322	8 844
Licences and permits		37	33	31	30	29	21	-	-	-	-	-	1 917	2 099	2 308	2 517
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		17 501	400	-	571	10 477	2 009	-	-	-	-	-	9 643	40 601	38 831	38 640
Other revenue		616	2 040	1 877	2 142	1 964	1 877	-	-	-	-	-	11 101	21 716	22 315	24 687
Cash Receipts by Source		39 947	10 343	10 868	11 946	10 784	14 308	-	-	-	-	-	92 294	198 423	218 177	233 290
Other Cash Flows by Source																
Transfer receipts - capital		4 140	-	500	-	4 375	-	-	-	-	-	-	47 541	56 565	41 435	13 641
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	67	15	-	-	-	-	-	-	43	124	134	143
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	5 048	5 048	3 723	3 947
Increase in consumer deposits		13	19	10	10	1	5	-	-	-	-	-	78	135	138	142
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	2 800	2 800	2 000	-
Total Cash Receipts by Source		43 298	10 280	11 396	12 022	24 185	14 308	-	-	-	-	-	147 711	263 693	262 607	251 163
Cash Payments by Type																
Employee related costs		5 190	4 972	6 230	5 776	5 797	5 606	-	-	-	-	-	33 228	66 804	69 777	73 863
Remuneration of councillors		328	338	338	336	336	338	-	-	-	-	-	2 562	4 590	4 787	5 074
Interest paid		18	16	166	22	13	9	-	-	-	-	-	2 312	2 556	2 671	2 610
Bulk purchases - Electricity		6 505	6 977	6 472	1 696	3 542	3 296	-	-	-	-	-	22 163	50 550	53 189	56 381
Bulk purchases - Water & Sewer		146	85	127	247	164	211	-	-	-	-	-	1 458	2 438	2 560	2 713
Other materials		246	221	468	721	573	370	-	-	-	-	-	6 050	8 648	9 081	9 620
Contracted services		766	343	525	1 014	308	170	-	-	-	-	-	6 507	9 629	11 252	13 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		1 109	1 435	959	1 015	947	1 005	-	-	-	-	-	6 468	12 938	13 585	14 365
General expenses		1 601	1 240	1 828	2 523	2 505	2 826	-	-	-	-	-	28 654	41 478	43 354	46 124
Cash Payments by Type		18 909	18 627	17 112	13 366	14 186	13 837	-	-	-	-	-	109 692	198 728	210 297	224 322
Other Cash Flows/Payments by Type																
Capital assets		63	530	378	2 897	734	40	-	-	-	-	-	57 657	62 298	47 553	20 647
Repayment of borrowing		178	180	519	183	183	188	-	-	-	-	-	2 656	4 064	5 222	4 961
Other Cash Flows/Payments		241	710	897	3 080	917	228	-	-	-	-	-	60 313	66 362	52 775	25 608
Total Cash Payments by Type		19 150	19 337	18 009	16 446	15 103	14 065	-	-	-	-	-	170 005	265 090	263 072	250 930
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning		27 069	(6 876)	(6 613)	(4 414)	6 083	147	-	-	-	-	-	(23 263)	(3 017)	(435)	1 233
Cash/cash equivalents at the month/year end		25 777	19 701	13 088	8 674	17 757	17 904	17 904	17 904	17 904	17 904	17 904	(4 300)	(4 300)	(4 724)	(3 691)

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PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS' ANALYSIS

5.1 Supporting Table SC3

NC073 Emthanjeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.to Council Policy	
		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	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200		14 088	1 257	1 071	1 235	910	6 462			25 022	9 678		28 399
Trade and Other Receivables from Exchange Transactions - Electricity	1300		3 370	1 765	788	650	523	1 709			8 805	3 670		9 734
Receivables from Non-exchange Transactions - Property Rates	1400		764	353	255	270	766	10 816			13 254	12 147		13 264
Receivables from Exchange Transactions - Waste Water Management	1500		884	606	524	482	466	2 744			5 706	4 216		17 588
Receivables from Exchange Transactions - Waste Management	1600		434	311	277	265	255	1 548			3 089	2 344		8 899
Receivables from Exchange Transactions - Property Rental Debtors	1700		-	-	-	-	-	-			-	-		-
Interest on Arrear Debtor Accounts	1810		-	-	-	-	-	-			-	-		3 747
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820		-	-	-	-	-	-			-	-		-
Other	1900		108	102	63	60	61	727			1 120	910		2 791
Total By Income Source	2800	-	19 647	4 393	3 818	2 962	2 980	24 087	-	-	57 886	32 966	-	84 431
2014/15 - totals only			6846248 5/9	4120099 1/5	3941284 1/2	2691508 1/3	2518535 5/7	30472638 4/5			50 650	39 724		46611557
Debtors Age Analysis By Customer Group														
Organs of State	2200		458	351	177	163	679	2 395			4 226	3 416		377
Commercial	2300		2 054	1 146	408	474	116	329			4 527	1 327		2 297
Households	2400		16 680	2 584	2 170	2 074	1 944	19 655			45 107	25 843		74 055
Other	2500		455	311	253	251	240	1 626			3 146	2 380		7 663
Total By Customer Group	2600	-	19 647	4 393	3 818	2 962	2 980	24 087	-	-	57 886	32 966	-	84 431

SECTION 6 – CREDITORS' ANALYSIS

6.1 Supporting Table SC4

NC073 Emthanjeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)	
		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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2 203	931	290							3 423	589
Auditor General	0800	-	-								-	-
Other	0900	2 657	-								2 657	2 170
Total By Customer Type	1000	4 860	931	290	-	-	-	-	-	-	6 080	2 759

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

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NC073 Emthanjeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
		Yrs/Months							
R thousands									
Municipality									
General Investment		Yrs	Fixed Depos	30/06/2015		7.5%	11 270		11 270
Municipality sub-total					-		11 270	-	11 270
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		11 270	-	11 270

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SECTION 8 - ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE: OPERATING REVENUE FRAMEWORK

8.1 Supporting Table SC6 - Grant Receipts

NC073 Emthanjeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2014/15	Budget Year							
		Audited Outcome	2015/16 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:		38 876	39 459	39 459	2 009	30 367	19 730	9 192	46.6%	39 459
Local Government Equitable Share		35 342	35 929	35 929	2 009	27 157	17 965	9 192	51.2%	35 929
Finance Management		1 600	1 600	1 600	-	1 600	800			1 600
Municipal Systems Improvement		934	930	930	-	930	465			930
EPWP Incentive		1 000	1 000	1 000	-	700	500			1 000
Energy Efficiency and Demand Management										
Integrated National Electrification Programme	3							-		
Provincial Government:		1 402	1 142	1 142	-	571	571	-		1 142
Health subsidy		-	-	-	-	-	-	-		-
Housing		645	-	-	-	-	-	-		-
Sport and Recreation	4	757	1 142	1 142	-	571	571	-		1 142
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	40 278	40 601	40 601	2 009	30 958	20 301	9 192	45.3%	40 601
Capital Transfers and Grants										
National Government:		16 108	56 565	56 565	-	9 024	28 283	(19 259)	-68.1%	56 565
Municipal Infrastructure Grant (MIG)		16 108	11 898	11 898	-	7 524	5 949	1 575	26.5%	11 898
Regional Bulk Infrastructure		-	10 000	10 000	-	-	5 000	(5 000)	-100.0%	10 000
Integrated National Electrification Programme		-	1 500	1 500	-	1 500	750	750	100.0%	1 500
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	16 584	(16 584)	-100.0%	33 167
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16 108	56 565	56 565	-	9 024	28 283	(19 259)	-68.1%	56 565
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	56 386	97 166	97 166	2 009	39 982	48 583	(10 066)	-20.7%	97 166

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8.2 Supporting Table SC7(1) – Grant Expenditure

NC073 Emthanjeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		12 181	39 459	39 459	1 151	6 687	19 730	(13 042)	-66.1%	39 459
Local Government Equitable Share		8 428	35 929	35 929	950	4 859	17 965	(13 106)	-73.0%	35 929
Finance Management		1 600	1 600	1 600	158	876	800	76	9.5%	1 600
Municipal Systems Improvement		1 438	930	930	-	919	465	454	97.6%	930
EPWP Incentive		715	1 000	1 000	44	34	500	(466)	-93.3%	1 000
Provincial Government:		315	1 142	1 142	12	359	571	(212)	-37.1%	1 142
Housing		-	-	-	-	167	-	167	#DIV/0!	-
Sport and Recreation		315	1 142	1 142	12	192	571	(379)	-66.3%	1 142
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		12 496	40 601	40 601	1 163	7 046	20 301	(13 254)	-65.3%	40 601
Capital expenditure of Transfers and Grants										
National Government:		14 025	56 565	56 565	40	4 454	28 283	(23 828)	-84.3%	56 565
Municipal Infrastructure Grant (MIG)		13 944	11 898	11 898	34	3 321	5 949	(2 628)	-44.2%	11 898
Regional Bulk Infrastructure		81	10 000	10 000	-	-	5 000	(5 000)	-100.0%	10 000
Integrated National Electrification Programme		-	1 500	1 500	6	1 133	750	383	51.1%	1 500
Bucket Eradication Programme Grant		-	33 167	33 167	-	-	16 584	(16 584)	-100.0%	33 167
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14 025	56 565	56 565	40	4 454	28 283	(23 828)	-84.3%	56 565
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		26 521	97 166	97 166	1 203	11 501	48 583	(37 082)	-76.3%	97 166

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SECTION 9 - EXPENDITURE ON COUNCILORS AND BOARD MEMBERS ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8 - Councilor and Staff Benefits

NC073 Emthanjeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Category of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 801	3 170	3 170	238	1 408	1 585	(178)	-11%	3 170
Pension and UIF Contributions		337	-	-	27	184	-	184	#DIV/0!	-
Medical Aid Contributions		36	-	-	3	18	-	18	#DIV/0!	-
Motor Vehicle Allowance		908	1 051	1 051	72	428	525	(98)	-19%	1 051
Cellphone Allowance		1	313	313	-	-	156	(156)	-100%	313
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	47	47	-	-	23	(23)	-100%	47
Sub Total - Councillors		4 083	4 580	4 580	338	2 018	2 290	(272)	-12%	4 580
% Increase	4		12.2%	12.2%						12.2%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 449	3 442	3 442	278	1 813	1 721	92	5%	3 442
Pension and UIF Contributions		249	608	608	51	275	304	(29)	-10%	608
Medical Aid Contributions		131	110	110	4	48	55	(7)	-13%	110
Motor Vehicle Allowance		657	814	814	59	368	407	(39)	-10%	814
Cellphone Allowance		179	155	155	14	77	78	(0)	-1%	155
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		249	240	240	27	139	120	19	15%	240
Sub Total - Senior Managers of Municipality		4 914	5 370	5 370	434	2 720	2 685	35	1%	5 370
% Increase	4		9.3%	9.3%						9.3%
Other Municipal Staff										
Basic Salaries and Wages		42 453	46 748	46 748	3 835	23 161	23 374	(213)	-1%	46 748
Pension and UIF Contributions		6 973	8 057	8 057	647	3 888	4 028	(143)	-4%	8 057
Medical Aid Contributions		2 557	1 614	1 614	208	1 228	807	421	52%	1 614
Overtime		2 432	2 006	2 006	288	1 365	1 003	362	36%	2 006
Motor Vehicle Allowance		1 141	1 050	1 050	83	478	525	(49)	-9%	1 050
Cellphone Allowance		339	207	207	14	84	103	(20)	-19%	207
Housing Allowances		101	733	733	18	100	366	(266)	-73%	733
Other benefits and allowances		908	983	983	86	526	481	45	9%	983
Post-retirement benefit obligations	2	201	56	56	-	30	28	1	5%	56
Sub Total - Other Municipal Staff		57 104	61 434	61 434	5 174	30 856	30 717	139	0%	61 434
% Increase	4		7.6%	7.6%						7.6%
Total Parent Municipality		66 101	71 384	71 384	5 946	35 593	35 692	(99)	0%	71 384
			8.0%	8.0%						8.0%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entity	2	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS										
		66 101	71 384	71 384	5 946	35 593	35 692	(99)	0%	71 384
% Increase	4		8.0%	8.0%						8.0%
TOTAL MANAGERS AND STAFF		62 018	66 804	66 804	5 608	33 575	33 402	173	1%	66 804

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SECTION 10 - CAPITAL PROGRAMME PERFORMANCE

10.1 Supporting Table SC12 – Capital Expenditure Trend

NC073 Emthanjeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2014/15	Budget Year 2015/16							
	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	816	12 135	12 135	63	63	12 135	12 072	99.5%	0%
August	561	7 647	7 647	530	593	19 782	19 189	97.0%	1%
September	1 968	3 391	3 391	378	970	23 173	22 203	95.8%	1%
October	1 652	253	253	2 897	3 867	23 425	19 558	83.5%	6%
November	333	13 879	13 879	734	4 602	37 304	32 703	87.7%	7%
December	1 180	1 930	1 930	40	4 641	39 234	34 593	88.2%	7%
January	271	5 803	5 803	-	-	45 038	-	-	-
February	15	3 131	3 131	-	-	48 168	-	-	-
March	2 675	9 587	9 587	-	-	57 756	-	-	-
April	1 130	87	87	-	-	57 842	-	-	-
May	1 261	4 535	4 535	-	-	62 377	-	-	-
June	2 696	4 967	4 967	-	-	67 344	-	-	-
Total Capital expenditure	14 559	67 344	67 344	4 641					

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10.2 Supporting Tables: C13

Supporting Tables SC13 include the following:

- SC13a: Capital expenditure on new assets by asset class.
- SC13b: Capital expenditure on renewal of existing assets by asset class.
- SC13c: Expenditure on repairs and maintenance by asset class

SC13a and SC13b total to table C5.

NC073 Emthanjeni - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		13 938	55 958	55 958	40	4 454	28 979	24 525	84.6%	55 958
Infrastructure - Road transport		13 856	8 500	8 500	-	634	4 250	3 616	85.1%	8 500
<i>Roads, Pavements & Bridges</i>		13 856	8 500	8 500	-	634	4 250	3 616	85.1%	8 500
Infrastructure - Electricity		-	1 500	1 500	6	1 133	750	(383)	-51.1%	1 500
<i>Transmission & Reticulation</i>		-	1 500	1 500	6	1 133	750	(383)	-51.1%	1 500
Infrastructure - Water		81	10 000	10 000	-	-	5 000	5 000	100.0%	10 000
<i>Reticulation</i>		81	10 000	10 000	-	-	5 000	5 000	100.0%	10 000
Infrastructure - Sanitation		-	35 958	35 958	34	2 687	18 979	16 292	85.8%	35 958
<i>Sewerage purification</i>		-	35 958	35 958	34	2 687	18 979	16 292	85.8%	35 958
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	13 938	55 958	55 958	40	4 454	28 979	24 525	84.6%	55 958

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NC073 Emthanjeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		172	8 237	8 237	-	25	4 891	4 867	99.5%	8 237
Infrastructure - Road transport		172	2 800	2 800	-	11	1 400	1 389	99.2%	2 800
<i>Roads, Pavements & Bridges</i>		172	2 800	2 800	-	11	1 400	1 389	99.2%	2 800
Infrastructure - Electricity		-	5 226	5 226	-	-	3 386	3 386	100.0%	5 226
<i>Transmission & Reticulation</i>		-	5 226	5 226	-	-	3 386	3 386	100.0%	5 226
Infrastructure - Water		-	180	180	-	14	90	76	84.9%	180
<i>Water purification</i>		-	180	180	-	14	90	76	84.9%	180
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	31	31	-	-	16	16	100.0%	31
<i>Waste Management</i>		-	31	31	-	-	16	16	100.0%	31
Community		3	353	353	-	-	176	176	100.0%	353
Parks & gardens		-	22	22	-	-	11	11	100.0%	22
Sportsfields & stadia		-	39	39	-	-	20	20	100.0%	39
Community halls		-	260	260	-	-	130	130	100.0%	260
Cemeteries		3	31	31	-	-	16	16	100.0%	31
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		446	1 913	1 913	-	154	956	803	83.9%	1 913
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		130	845	845	-	65	422	358	84.7%	845
Computers - hardware/equipment		212	339	339	-	30	170	139	82.1%	339
Furniture and other office equipment		44	189	189	-	59	95	36	37.9%	189
Other Buildings		60	540	540	-	-	270	270	100.0%	540
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	884	884	-	9	442	434	98.1%	884
Computers - software & programming		-	884	884	-	9	442	434	98.1%	884
Total Capital Expenditure on renewals	1	621	11 386	11 386	-	187	6 466	6 279	97.1%	11 386

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NC073 Emthanjeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2014/15	Budget Year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		1									
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		3 358	5 143	5 143	259	1 056	2 572	1 516	59.0%	5 143	
Infrastructure - Road transport		612	616	616	36	85	308	223	72.5%	616	
Roads, Pavements & Bridges		612	322	322	36	78	161	83	51.7%	322	
Storm water		-	294	294	-	7	147	140	95.3%	294	
Infrastructure - Electricity		1 374	1 342	1 342	190	533	671	139	20.7%	1 342	
Transmission & Reticulation		1 374	995	995	176	363	498	135	27.1%	995	
Street Lighting		-	347	347	14	170	173	4	2.1%	347	
Infrastructure - Water		859	1 145	1 145	33	430	572	143	24.9%	1 145	
Dams & Reservoirs		171	382	382	32	265	191	(74)	-39.0%	382	
Water purification		269	-	-	-	-	-	-	-	-	
Reticulation		419	763	763	1	165	382	217	56.9%	763	
Infrastructure - Sanitation		299	64	64	-	8	32	24	74.0%	64	
Reticulation		299	64	64	-	8	32	24	74.0%	64	
Infrastructure - Other		211	1 975	1 975	-	-	988	988	100.0%	1 975	
Waste Management		211	1 975	1 975	-	-	988	988	100.0%	1 975	
Community		1 725	3 098	3 098	297	1 158	1 549	391	25.2%	3 098	
Parks & gardens		9	19	19	-	17	9	(8)	-86.6%	19	
Sportsfields & stadia		38	47	47	-	-	23	23	100.0%	47	
Swimming pools		257	603	603	2	51	301	250	82.9%	603	
Community halls		367	692	692	-	179	346	167	48.3%	692	
Libraries		43	47	47	-	-	23	23	100.0%	47	
Fire, safety & emergency		940	1 612	1 612	295	841	806	(35)	-4.3%	1 612	
Cemeteries		24	-	-	-	-	-	-	-	-	
Other		46	79	79	-	70	40	(31)	-77.4%	79	
Heritage assets		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties		1	-	-	-	-	-	-	-	-	
Housing development		1	-	-	-	-	-	-	-	-	
Other assets		3 896	7 068	7 068	91	1 582	3 534	1 852	55.2%	7 068	
General vehicles		1 742	3 731	3 731	61	792	1 865	1 073	57.5%	3 731	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		287	774	774	16	230	387	157	40.6%	774	
Computers - hardware/equipment		504	380	380	1	97	190	93	49.2%	380	
Furniture and other office equipment		486	631	631	11	100	316	216	68.4%	631	
Other Buildings		558	1 436	1 436	3	343	718	375	52.3%	1 436	
Other Land		22	-	-	-	-	-	-	-	-	
Other		97	116	116	-	21	58	37	63.5%	116	
Agricultural assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
Intangibles		42	1 308	1 308	-	566	654	88	13.4%	1 308	
Computers - software & programming		42	1 308	1 308	-	566	654	88	13.4%	1 308	
Total Repairs and Maintenance Expenditure		8 818	16 618	16 618	647	4 362	8 309	3 947	47.5%	16 618	

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PART 3 - SERVICE DELIVERY PERFORMANCE

1. SERVICE DELIVERY PERFORMANCE

1.1 Legislative Overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2015/16 in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation on 14 June 2015 which include the municipality's key performance indicators for 2015/16.

1.2 Creating a Culture of Performance

a) Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The municipality adopted a performance management policy that was approved by Council January 2011.

b) Monitoring Performance

The municipality utilizes an electronic web based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set.
- The output/outcome of achieving the KPI.
- The calculation of the actual performance reported. (If %)
- A performance comment.
- Actions to improve the performance against the target set, if the target was not achieved.
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated.

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1.3 Link to the IDP and the Budget

The municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

- Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.
- Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor.
- Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.
- Maintaining a financially sustainable and viable municipality.
- Promote a healthy environment for all residents of Emthanjeni.
- Promote representative governance through the sustainable utilisation of available resources in consultation with the residents of Emthanjeni Municipality.
- Promote the equitable creation and distribution of wealth in the Emthanjeni municipal area.
- Provision of access to all basic services rendered to residents within available resources.

a) Performance Indicators set in the Approved Top Layer SDBIP for 2015/16 per Strategic Objective

i) Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL41	Review the Disaster Management Plan and submit to the District Municipality by 30 June 2016	Disaster Management Plan submitted to the District Municipality by 30 June 2016	All	1	0	0	1	0	1
TL44	Review the Community Safety Plan and submit to Council by 30 June 2016	Community Safety Plan submitted to Council by 30 June 2016	All	1	0	0	0	1	1

Table 3: Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties

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ii) Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL5	Provide free basic water to indigent households as at 30 June 2016	Number of households receiving free basic water as at 30 June 2016	All	2 989 (Electricity, water, sanitation and refuse removal measured as one KPI during 2014/15)	0	0	0	2 400	2 400
TL6	Provide free basic electricity to indigent households as at 30 June 2016	Number of households receiving free basic electricity as at 30 June 2016	All	2 989 (Electricity, water, sanitation and refuse removal measured as one KPI during 2014/15)	0	0	0	2 400	2 400
TL7	Provide free basic sanitation to indigent households as at 30 June 2016	Number of households receiving free basic sanitation as at 30 June 2016	All	2 989 (Electricity, water, sanitation and refuse removal measured as one KPI during 2014/15)	0	0	0	2 400	2 400
TL8	Provide free basic refuse removal to indigent households as at 30 June 2016	Number of households receiving free basic refuse removal as at 30 June 2016	All	2 989 (Electricity, water, sanitation and refuse removal measured as one KPI during 2014/15)	0	0	0	2 400	2 400

Table 4: Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor

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iii) Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL11	The number of people from employment equity target groups employed (newly appointed) in the three highest levels of management in compliance with a municipality's approved employment equity plan by 30 June 2016	Number of people employed (newly appointed) by 30 June 2016	All	1	0	0	0	1	1
TL12	0.7% of the personnel budget spent on training as per the approved skills development plan by 30 June 2016[(Actual total training expenditure/total personnel budget)x100]	(Actual total training expenditure/total personnel budget)x100	All	0.7%	0%	0%	0%	0.7%	0.7%
TL37	Establish a client service desk by 31 March 2016	Service desk established by 31 March 2016	All	0	0	0	1	0	1
TL39	Review the Organigram and submit to council by 30 September 2015	Revised organogram submitted to council by 30 September 2015	All	New KPI for 2015/16. No comparative audited results available.	0	1	0	0	1
TL40	Review, workshop and submit the delegation of powers to council by 30 September 2015	Revised delegation of powers submitted to council by 30 September 2015	All	New KPI for 2015/16. No comparative audited results available.	0	1	0	0	1

Table 5: *Development and transformation of the Institution with the aim of capacitating the municipality in meeting their objectives*

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iv) Maintaining a financially sustainable and viable municipality

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL13	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2016 ((Total operating revenue-operating grants received)/debt service payments due within the year))	(Debt coverage as at 30 June 2016 ((Total operating revenue-operating grants received)/debt service payments due within the year))	All	7.68	0	0	0	30	30
TL14	Financial viability measured in terms of the outstanding service debtors as at 30 June 2016 ((Total outstanding service debtors/ revenue received for services)X100)	(Total outstanding service debtors/ revenue received for services)X100	All	54.6%	0%	0%	0%	20.5%	20.5%
TL15	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2016 (Available cash+ investments)/ Monthly fixed operating expenditure)	((Available cash+ investments)/ Monthly fixed operating expenditure)	All	0.96	0	0	0	0.5	0.5
TL17	Submit the annual financial statements to the Auditor-General by 31 August 2016	Statements submitted to the AG by 31 August 2015	All	1	1	0	0	0	1
TL18	Achievement of a payment percentage of above 80% by 30 June 2016 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue) x 100	All	78.01%	0%	0%	0%	80%	80%

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
	Debts Written Off)/Billed Revenue) x 100								
TL19	Prepare and submit to Council the adjustments budget by the 28 February 2016, the draft budget by 31 March 2016 and the final budget by 31 May 2016	Adjustments budget submitted by 28 February 2016, Draft budget by 31 March 2016 and Final Budget by 31 May 2016	All	3	0	0	2	1	3
TL29	Prepare and submit to Council the adjustments budget by the end of February, the draft budget by the end of March and the final budget by the end of May	Adjustments budget submitted by end February, Draft budget by end March and Final Budget by end May	All	3	0	0	2	1	3

Table 6: Maintaining a financially sustainable and viable municipality

v) Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL16	Develop Risk based audit plan and submit to the audit committee for approval by 30 June 2016	RBAP submitted to the audit committee by 30 June 2016	All	1	0	0	0	1	1

Table 7: Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality

vi) Promote the equitable creation and distribution of wealth in the Emthanjeni municipal area

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL10	Create jobs opportunities through the municipality's LED initiatives including capital	Number of jobs opportunities created by 30 June 2016	All	360	0	0	0	550	550

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NC073 Emthanjeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		36 498	4 333	4 333	-	-	-	-	-	4 333
Infrastructure - Road transport		18 940	2 582	2 582	-	-	-	-	-	2 582
<i>Roads, Pavements & Bridges</i>		18 940	2 582	2 582	-	-	-	-	-	2 582
Infrastructure - Electricity		6 764	511	511	-	-	-	-	-	511
<i>Transmission & Reticulation</i>		6 764	511	511	-	-	-	-	-	511
Infrastructure - Water		7 441	1 013	1 013	-	-	-	-	-	1 013
<i>Reticulation</i>		7 441	1 013	1 013	-	-	-	-	-	1 013
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		3 353	227	227	-	-	-	-	-	227
<i>Waste Management</i>		3 353	227	227	-	-	-	-	-	227
Community		9 741	1 275	1 275	-	-	-	-	-	1 275
Community halls		4 870	651	651	-	-	-	-	-	651
Libraries		3 517	488	488	-	-	-	-	-	488
Other		1 353	135	135	-	-	-	-	-	135
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Investment properties		338	22	22	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		338	22	22	-	-	-	-	-	-
Other assets		15 081	2 629	2 629	-	-	-	-	-	2 629
General vehicles		4 382	346	346	-	-	-	-	-	346
Specialised vehicles		4 400	1 868	1 868	-	-	-	-	-	1 868
Plant & equipment		440	-	-	-	-	-	-	-	-
Computers - hardware/equipment		3 353	122	122	-	-	-	-	-	122
Furniture and other office equipment		138	12	12	-	-	-	-	-	12
Civic Land and Buildings		678	52	52	-	-	-	-	-	52
Other Buildings		1 691	228	228	-	-	-	-	-	228
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Total Depreciation		61 858	8 259	8 259	-	-	-	-	-	8 237
Specialised vehicles		4 400	1 868	1 868	-	-	-	-	-	1 868
Refuse		4 400	1 868	1 868	-	-	-	-	-	1 868

**EMTHANJENI MUNICIPALITY
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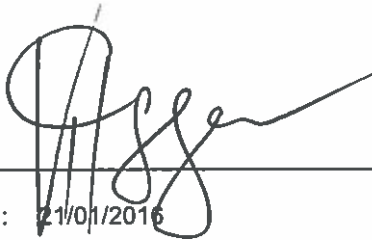
SECTION 11 - MUNICIPAL MANAGER'S QUALITY CERTIFICATION

I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the monthly budget statement for the month of December 2015 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Isak Visser

Municipal Manager of Emthanjeni (NC073)

Signature



A handwritten signature in black ink, appearing to read 'Isak Visser', is written over a horizontal line. The signature is stylized and cursive.

Date: 21/01/2016

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
	projects by 30 June 2016								
TL38	Revise the LED strategy and submit to council by end 31 May 2016	Revised strategy submitted to council by 31 May 2016	All	New KPI for 2015/16. No comparative audited results available.	0	0	0	1	1

Table 8: Promote the equitable creation and distribution of wealth in the Emthanjeni municipal area

vii) Provision of access to all basic services rendered to residents within available resources

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL1	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network as at 30 June 2016	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2016	All	8 163	0	0	0	8 000	8 000
TL2	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) as at 30 June 2016	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2016	All	8 163	0	0	0	8 000	8 000
TL3	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2016	Number of residential properties which are billed for sewerage as at 30 June 2016	All	8 163	0	0	0	8 000	8 000
TL4	Number of formal residential	Number of residential	All	8 163	0	0	0	8 000	8 000

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
	properties for which refuse is removed once per week as at 30 June 2016	properties which are billed for refuse removal as at 30 June 2016							
TL9	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2016 $\{((\text{Actual amount spent on projects} / \text{Total amount budgeted for capital projects}) \times 100)\}$	% of capital budget spent by 30 June 2016 $\{((\text{Actual amount spent on projects} / \text{Total amount budgeted for capital projects}) \times 100)\}$	All	New KPI for 2015/16. No comparative audited results available.	0%	0%	0%	80%	80%
TL20	90% of the water maintenance budget spent by 30 June 2016 $\{(\text{Actual expenditure divided by the approved budget}) \times 100\}$	% of approved water maintenance budget spent	All	70%	0%	0%	0%	90%	90%
TL21	Limit % water unaccounted for quarterly to 19.5% $\{[(\text{Number of Kilolitres Water Purchased or Purified} - \text{Number of Kilolitres Water Sold}) / (\text{Number of Kilolitres Water Purchased or Purified}) \times 100]\}$	$\{(\text{Number of Kilolitres Water Purchased or Purified} - \text{Number of Kilolitres Water Sold}) / (\text{Number of Kilolitres Water Purchased or Purified}) \times 100\}$	All	25.25%	19.5%	19.5%	19.5%	19.5%	19.5%
TL22	95% water quality quarterly as per SANS 241 requirements	% water quality level	All	100%	95%	95%	95%	95%	95%
TL23	90% of the waste water maintenance budget spent by 30 June 2016 $\{((\text{Actual expenditure divided by the approved budget}) \times 100)\}$	% of approved waste water maintenance budget spent by 30 June 2016	All	51%	0%	0%	0%	90%	90%
TL24	Construct 2 km new surfaced roads by 30 June 2016	Number of kilometres constructed by 30 June 2016	All	4.4	0	0	0	2	2
TL25	90% of the roads and stormwater	% of approved roads and	All	70%	0%	0%	0%	90%	90%

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
	maintenance budget spent by 30 June 2016 ((Actual expenditure divided by the approved budget)X100)	stormwater maintenance budget spent by 30 June 2016							
TL26	Reseal 1km existing tar roads by 30 June 2016	Number of kilometres resealed by 30 June 2016	All	0.5	0	0	0	1	1
TL27	Limit % electricity unaccounted for to 22% by 30 June 2016 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]	(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100	All	11%	0%	0%	0%	22%	22%
TL28	90% of the recreational and swimming pool maintenance budget spent by 30 June 2016 ((Actual expenditure divided by the approved budget)X100)	% of approved recreational areas and swimming pool maintenance budget spent by 30 June 2016 ((Actual expenditure divided by the approved budget)X100)	All	77.02%	0%	0%	0%	90%	90%
TL29	90% of the electricity maintenance budget spent by 30 June 2016 ((Actual expenditure divided by the approved budget)x100)	% of approved electricity maintenance budget spent by 30 June 2016 ((Actual expenditure divided by the approved budget)X100)	All	94%	0%	0%	0%	90%	90%
TL30	Complete the New Streets Phase 1 project by 30 June 2016	Project completed by 30 June 2016	1; 2; 4	New KPI for 2015/16. No comparative audited results available.	0	0	0	1	1
TL31	Appoint service provider for Stormwater Phase 2	Service provider appointed by	All	New KPI for 2015/16. No comparative audited	0	1	0	0	1

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
	by 31 December 2015	31 December 2015		results available.					
TL32	Appoint service provider for Hanover Bulk Sewerage and Pump Station 31 December 2015	Service provider appointed by 31 December 2015	All	New KPI for 2015/16. No comparative results available.	0	1	0	0	1
TL33	90% of approved budget spent by 30 June 2016 in terms of the Bucket Eradication Programme System: Britstown Sanitation ((Actual expenditure divided by the total approved project budget) x 100)	% of approved project budget spent by 30 June 2016 ((Actual expenditure divided by the total approved project budget) x 100)	7	New KPI for 2015/16. No comparative audited results available.	0%	0%	0%	90%	90%
TL34	90% of approved budget spent by 30 June 2016 for electricity upgrades in Nonzwakazi & De Aar East and Waterdal (INEP & DBSA) ((Actual expenditure divided by the total approved project budget) x 100)	% of approved project budget spent by 30 June 2016 ((Actual expenditure divided by the total approved project budget) x 100)	3; 5	New KPI for 2015/16. No comparative audited results available.	0%	0%	0%	90%	90%
TL35	90% of approved budget spent by 30 June 2016 to install prepaid electricity meters ((Actual expenditure divided by the total approved project budget) x 100)	% of approved project budget spent by 30 June 2016 ((Actual expenditure divided by the total approved project budget) x 100)	All	New KPI for 2015/16. No comparative audited results available.	0%	0%	0%	90%	90%
TL36	90% of approved budget spent by 30 June 2016 for the acquisition of Smart prepaid meters: Electricity and Water Meters	% of approved project budget spent by 30 June 2016 ((Actual expenditure divided by the total approved project budget) x 100)	All	New KPI for 2015/16. No comparative audited results available	0%	0%	0%	90%	90%

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Target				
					Q1	Q2	Q3	Q4	Annual
TL42	Review the Integrated Waste Management Plan and submit to Council by 30 June 2016	Integrated Waste Management Plan submitted to Council by 30 June 2016	All	1	0	0	0	1	1
TL43	Review the Housing sector plan and submit to Council by 30 June 2016	Housing sector plan reviewed and submitted to Council by 30 June 2016	All	New KPI for 2015/16. No comparative audited results available.	0	0	0	1	1
TL45	90% of the maintenance budget of refuse removal spent by 30 June 2016 ((Actual expenditure divided by the approved budget)x100)	% of the budget spent ((Actual expenditure divided by the approved budget)x100)	All	New KPI for 2015/16. No comparative audited results available.	0%	0%	0%	90%	90%
TL46	Erect 4 Dumping Signs to prevent illegal dumping by 31 March 2016	Number of signs erected by 31 March 2016	All	New KPI for 2015/16. No comparative audited results available.	0	0	4	0	4
TL47	Annual verification of all applicants for low cost housing by 30 June 2016	Annual verification completed by 30 June 2016	All	New KPI for 2015/16. No comparative audited results available.	0	0	0	1	1
TL48	Submit the housing application to the Provincial Dept of Housing by 30 September 2015	Housing application submitted by 30 September 2015	All	New KPI for 2015/16. No comparative audited results available.	1	0	0	0	1

Table 9: Provision of access to all basic services rendered to residents within available resources

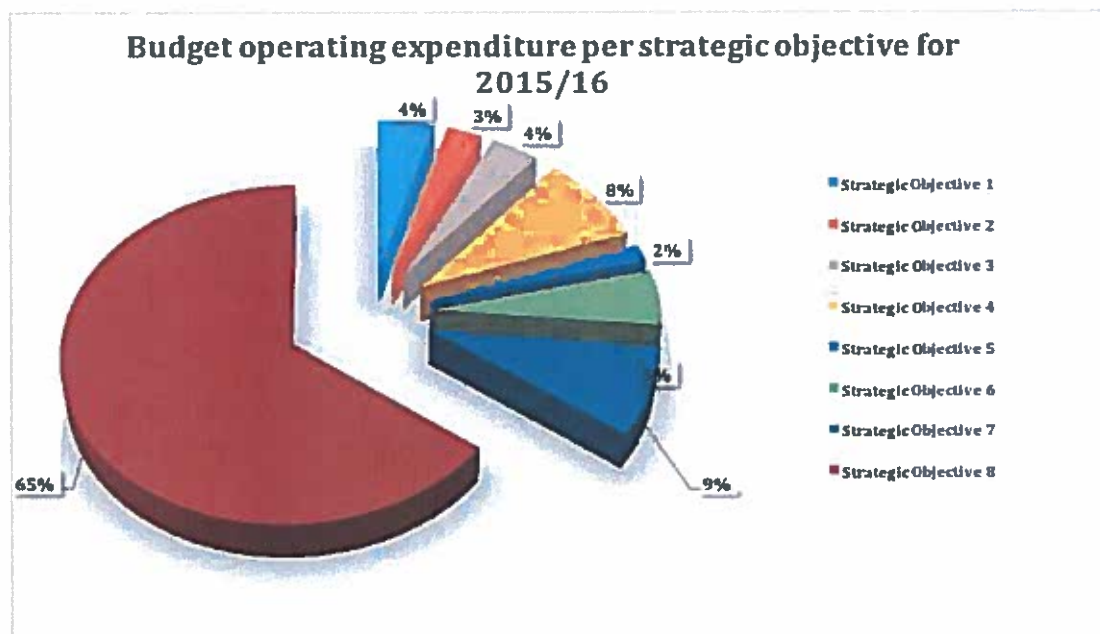
**EMTHANJENI MUNICIPALITY
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b) Budget Spending per IDP Strategic Objective

The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers)

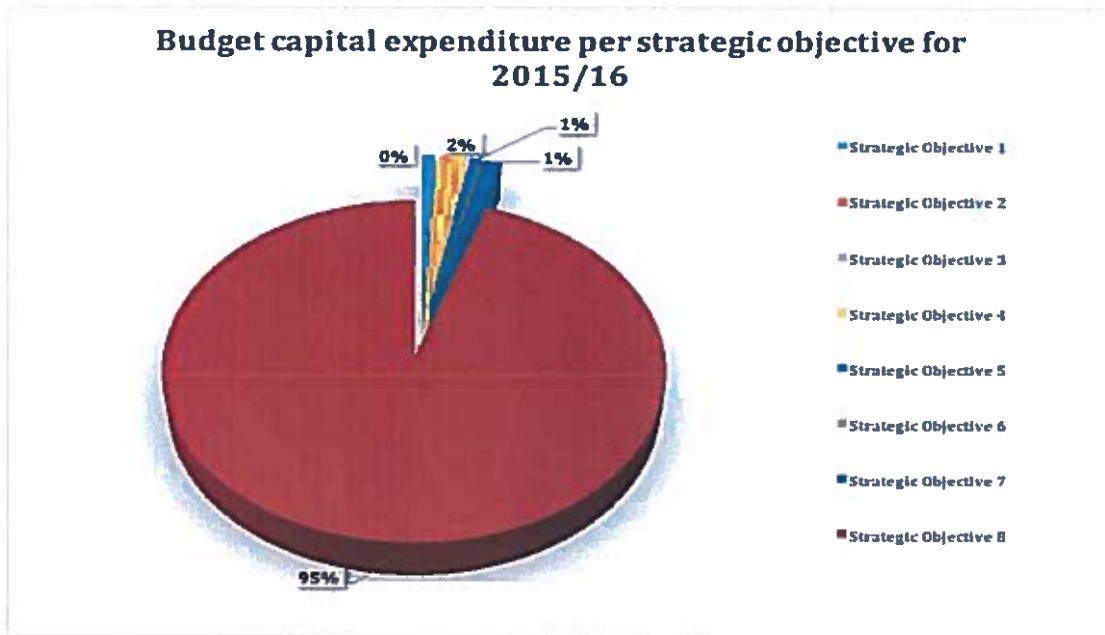
Strategic Objective		Capital Budget	Operational Budget
		R'000	
1	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties	615	9 734
2	Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor	0	6 044
3	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives	0	8 342
4	Maintaining a financially sustainable and viable municipality	1 385	18 937
5	Municipal Transformation and Institutional Development	508	3 582
6	Promote representative governance through the sustainable utilisation of available resources in consultation with the residents of Emthanjeni municipality	27	11 959
7	Promote the equitable creation and distribution of wealth in the Emthanjeni municipal area	866	19 223
8	Provision of access to all basic services rendered to residents within available resources	63 943	143 074
Total		67 344	220 896

Table 10: Budgeted capital and operating expenditure (excluding internal transfers) per IDP strategic objective for the mid-year ending 31 December 2015



Graph 1: Budget operating expenditure per strategic objective for 2015/16

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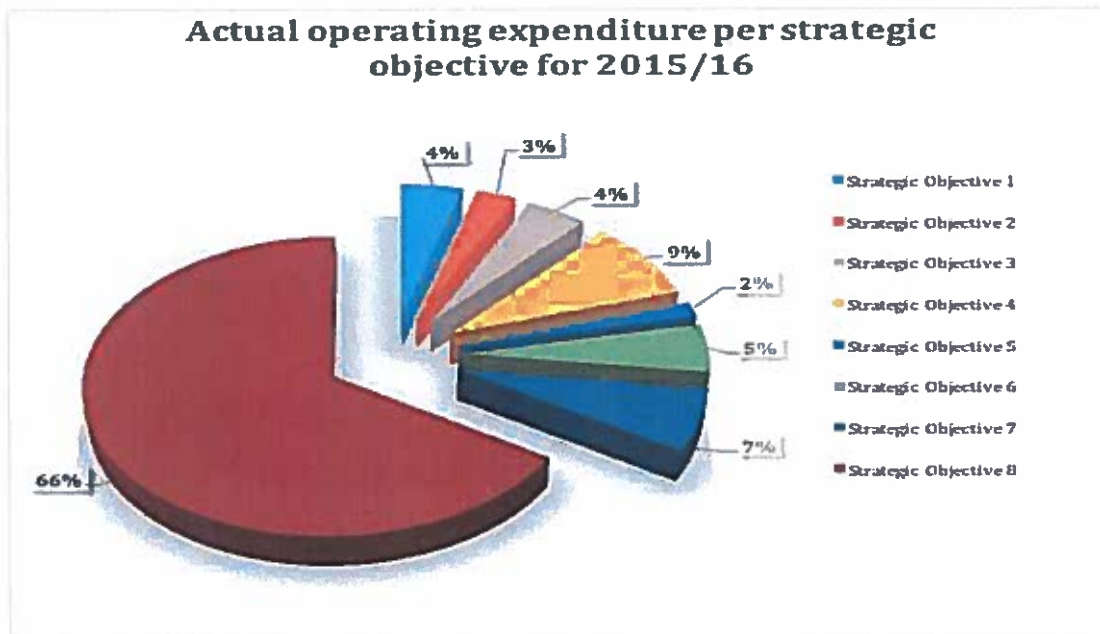
Graph 2: Budget capital expenditure per strategic objective for 2015/16

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The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2015

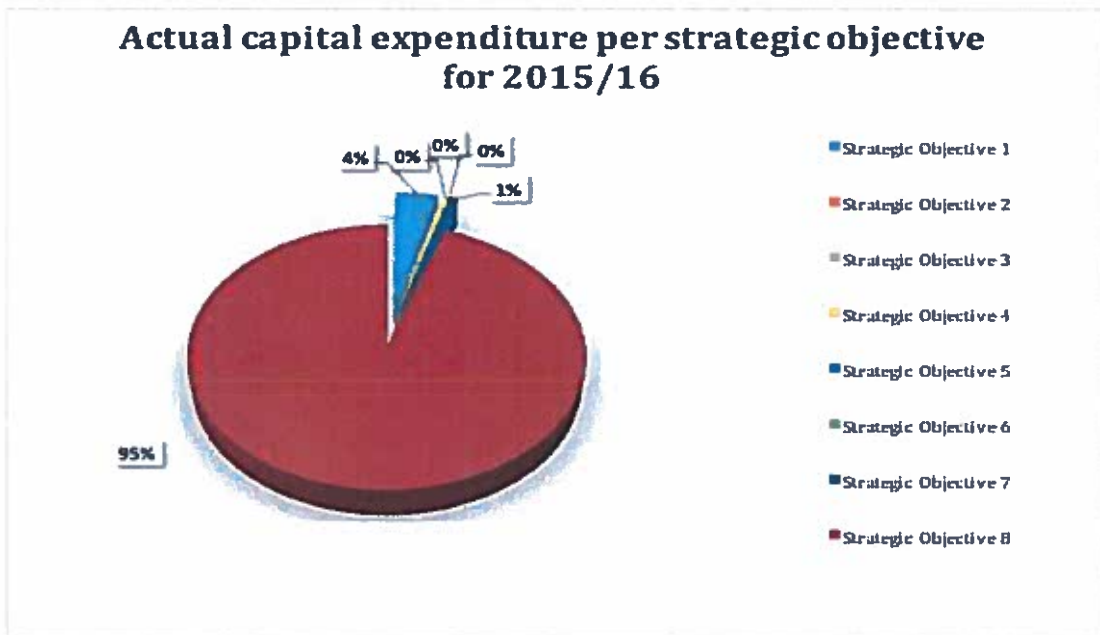
Municipal Strategic Objective		Actual Capital Expenditure as at 31 December 2015	Actual Operating Expenditure as at 31 December 2015
		R'000	
1	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties	184	3 977
2	Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor	0	2 554
3	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives	0	4 005
4	Maintaining a financially sustainable and viable municipality	22	7 707
5	Municipal Transformation and Institutional Development	0	1 390
6	Promote representative governance through the sustainable utilisation of available resources in consultation with the residents of Emthanjeni municipality	10	4 757
7	Promote the equitable creation and distribution of wealth in the Emthanjeni municipal area	28	6 197
8	Provision of access to all basic services rendered to residents within available resources	4 397	59 540
Total		4 641	90 127

Table 11: Actual capital and operating expenditure (excluding internal transfers) per IDP strategic objective for the mid-year ending 31 December 2015



Graph 3: Actual operating expenditure (excluding internal transfers) for 2015/16 per strategic objective

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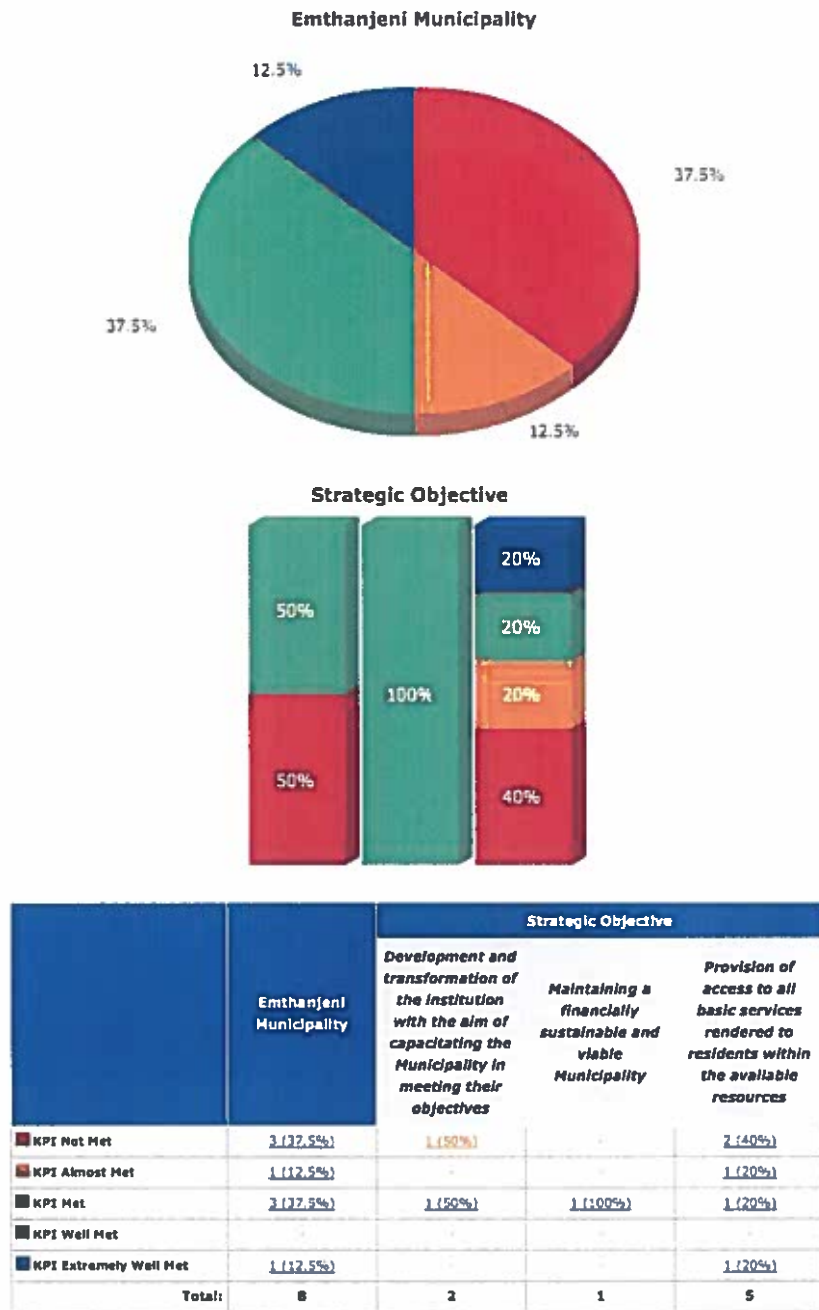


Graph 4: Actual capital expenditure for 2015/16 per strategic objective

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2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2015/16

2.1 Overall Actual Performance of Indicators for the Mid-Year ending 31 December 2015



Graph 5: Overall actual performance of indicators for the mid-year ending 31 December 2015

Category	Colour	Explanation
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%

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Category	Colour	Explanation
KPI's Extremely Well Met		Actual/Target >= 150%

2.2 Actual Performance per Strategic Objective of Indicators for the Mid-Year ending 31 December 2015

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2015 which measures the municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The municipality met 50% (4 of 8) of the applicable KPI's for the period as at 31 December 2015. The remainder of the KPI's (40) on the Top Layer SDBIP out of the total number of 48 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 4 KPI targets were not achieved as at 31 December 2015 of which the details are included in the tables below.

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2015 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and corrections as a result of the audit outcomes of 2014/15.

i) Maintaining a Financially Sustainable and Viable Municipality

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Overall Performance for the Mid-Year ending 31 December 2015				
					Q1	Q2	Target	Actual	R
TL17	Submit the annual financial statements to the Auditor-General by 31 August 2016	Statements submitted to the AG by 31 August 2015	All	1	1	0	1	1	G

Table 12: Maintaining a financially sustainable and viable municipality

ii) Provision of Access to all Basic Services Rendered to Residents within Available Resources

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Overall Performance for the Mid-Year ending 31 December 2015				
					Q1	Q2	Target	Actual	R
TL21	Limit % water unaccounted for quarterly to 19.5% [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) × 100]	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) × 100	All	25.25%	19.50%	19.50%	19.50%	18.55%	B

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Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Overall Performance for the Mid-Year ending 31 December 2015				
					Q1	Q2	Target	Actual	R
TL22	95% water quality quarterly as per SANS 241 requirements	% water quality level	All	100%	95%	95%	95%	73.33%	O
	Corrective Action	We are waiting for the results of the samples taken of January 2016 to see what is happening. If the problem persists, then Chlorine must be added to the water or the system needs to be flushed.							
TL31	Appoint service provider for Stormwater Phase 2 by 31 December 2015	Service provider appointed by 31 December 2015	All	New KPI for 2015/16. No comparative audited results available.	0	1	1	0	R
	Corrective Actions	We have to ensure that our planning is accurate and timeous to comply with the timeframes set.							
TL32	Appoint service provider for Hanover Bulk Sewerage and Pump Station 31 December 2015	Service provider appointed by 31 December 2015	All	New KPI for 2015/16. No comparative results available.	0	1	1	0	R
	Corrective Actions	We have to ensure that our planning is accurate and timeous to comply with the timeframes set.							
TL48	Submit the housing application to the Provincial Dept of Housing by 30 September 2015	Housing application submitted by 30 September 2015	All	New KPI for 2015/16. No comparative audited results available.	1	0	1	1	G

Table 13: Provision of access to all basic services rendered to residents within available resources

iii) **Development and Transformation of the Institution with the aim of Capacitating the Municipality in meeting their Objectives**

Ref	KPI	Unit of Measurement	Wards	Actual Performance of 2014/15	Overall Performance for the Mid-Year ending 31 December 2015				
					Q1	Q2	Target	Actual	R
TL39	Review the Organigram and submit to council by 30 September 2015	Revised organogram submitted to council by 30 September 2015	All	New KPI for 2015/16. No comparative audited results available.	0	1	1	1	G
TL40	Review, workshop and submit the delegation of powers to council by 30 September 2015	Revised delegation of powers submitted to council by 30 September 2015	All	New KPI for 2015/16. No comparative audited results available.	0	1	1	0	R
	Corrective Actions	The document will be finalised in due course and be tabled							

Table 14: Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives

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2.3 Adjustment of the Top Layer SDBIP for 2015/16

In terms of section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the MFMA read together with section 24(3) of the MFMA, the municipal manager must also submit the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2014/15.

