

Memo

To/ Aan : Mayor (Councillor ST Sthonga)
From/ Van : Municipal Manager
File/ Leér : 5/1/1//13
Memo No : 01/2021
Date/ Datum : 25 January 2021

*Received on
25/01/2021*

Honourable Mayor

MFMA, SECTION 72 ASSESSMENT REPORT

2020/2021 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT FOR THE PERIOD 01 JULY 2020 ENDING 31 DECEMBER 2020

The above matter bears reference.

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 2020 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 amicalbe approval.

Yours faithfully



I VISSER
MUNICIPAL MANAGER
/s/

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Alle korrespondensie moet gerig word
aan die **MUNISAPALE BESTUURDER**

All Correspondence must be addressed
to the **MUNICIPAL MANAGER**

Kantoor van die Munisipale Bestuurder:
Office of the Municipal Manager:
**MUNICIPAL
MANAGER**

Verw. Nr./Ref. No. **5/1/1/1/3**

Datum/Date: **25 February 2021**

Navrae/Enquiries: **MF MANUEL**

The Municipal Manager
Emthanjeni Municipality
PO. Box 42
DE AAR
7000

Dear Sir

**ACKNOWLEDGEMENT OF RECEIPT: MFMA, SECTION 72 MID-YEAR ASSESSMENT
REPORT**

I, Councillor Siphon Thomas Sthonga, Mayor of Emthanjeni Municipality acknowledge receipt
of the MFMA, Section 72 Mid-Year Assessment Report.

Yours faithfully


ST STHONGA
MAYOR

/ts



VISION

"A centre for development and service excellence focused on economic viability in pursuit of a better life for all"

MISSION STATEMENT

"To provide a quality service at all times and:
Invest in our resources, both human and capital
Develop an active citizenry
Create a conducive environment for economic growth".

EMTHANJENI MUNICIPALITY



Mid-Year Budget & Performance Assessment 2020-2021

SCHEDULE C:

MID-YEAR ASSESSMENT 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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Glossary

- **Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality DECEMBER 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 DECEMBER 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.
- **SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising Monthly performance targets and Quarterly 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 Emthanjani Municipality this means at directorate level.

1 Section - Introduction

1.1 Purpose

To inform Council on progress made in the implementation of the original budget and rolled over projects in respect of the first six months of 2020/21 financial year as well as recommend whether an adjustments budget is necessary.

1.2 Legal requirements

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

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

Thereafter, the mayor must, in terms of Section 54(1);

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

1.3 Contents of this report

With the concurrence of the Chief Financial Officer, it was agreed that:

- (a) The Budget and Treasury Office prepare a report complying with the financial requirements of MFMA section 71.

The mid-year budget statement for December 2020 is submitted to all legislated parties by 25 January 2021.

That this report be submitted by the accounting officer to the executive Mayor on 25 January 2021 in order to allow the executive Mayor to fulfil his responsibilities in terms of section 51 of the MFMA.
- (b) The Performance Internal Auditing and Risk Management Section in the Office of the Municipal Manager assist with the revision of the SDBIP after determination as by the Mayor as to whether amendments are required to the current SDBIP.
- (c) The outcomes of the above-mentioned reports and reviews form the basis of the mid-year budget and performance assessment as well as the adjustments budget.

PART 2 – IN-YEAR REPORT

Section 2 – Mayor’s Report

2.1 In-Year Report - Monthly Budget Statement

The Mid-Year Assessment for December 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. In accordance with Section 71(1) of the Municipal Finance Management Act.

An area of concern is the under-performance in relation to the implementation of the capital budget however the biggest threat to the municipality along with the possibility of South Africa facing another wave of covid 19 and all the problems the bring.

2.1.1 Relevant information

At this stage the figures included for the 2019/20 financial year are in the process of being audited due to the Covid Regulations which allowed municipalities to submit Annual Financial Statement to the Auditor General as well as Treasury 2 months later.

Year-to-date operating revenue realised is 3 % below the year-to-date budget for December 2020.

The majority of can be attributable to electricity where a variance of R-11 455 on the YTD budget exists however Emthanjeni Municipality has put mitigation measures in place to ensure this amount decreases.

Operating expenditure incurred amounts to -11% below the year-to-date operating expenditure. 36.61% of the total capital budget has been spent at 31 December 2020, with 81.79% of that being funded from capital grants.¹

Section 3 – Resolutions

IN-YEAR REPORTS 2020/2021

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

RECOMMENDATION:

- (a) That Council notes the Mid-Year Assessment Statement and Supporting Documentation for December 2020.

Section 4 – Executive Summary

4.1 Introduction

The audited outcome for 2019/2020 that have been included in this report are preliminary figures as the regulatory audit is still in process for the 2019/2020 financial year. The final audit- and management report will only be issued at a later stage and at this time Final Audited Outcome Figures will be included. The municipality has obtained an unqualified audit opinion for the 2018/2019 financial year.

4.2 Consolidated performance

4.2.1 Against annual budget (original approved and latest Adjustments)

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	31 616 000	276 660 635	288 660 635
Adjustment Budget	28 716 000	283 545 635	295 545 635
Actual	10 514	126 814	151 250
Variance to YTD	(3 844)	(15 264)	3 791
Year to date % Variance	-27%	-11%	3%

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 - Mid-Year Assessment

Description	2019/20	Budget Year 2020/21							
	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	39 481	37 566	37 566	1 870	23 400	18 783	4 617	25%	37 566
Service charges	130 081	155 683	155 683	20 349	71 526	77 842	(6 316)	-8%	155 683
Investment revenue	1 814	717	717	-	189	359	(170)	-47%	717
Transfers and subsidies	48 690	51 955	58 840	14 934	38 340	29 107	9 233	32%	51 955
Other own revenue	15 503	42 739	42 739	2 001	17 795	21 369	(3 574)	-17%	42 739
Total Revenue (excluding capital transfers and contributions)	235 569	288 661	295 546	39 154	151 250	147 460	3 791	3%	288 661
Employee costs	86 432	87 751	87 751	7 277	43 940	43 874	66	0%	87 751
Remuneration of Councilors	5 719	6 488	6 488	470	2 835	3 244	(409)	-13%	6 488
Depreciation & asset impairment	50 171	10 633	10 633	-	-	5 316	(5 316)	-100%	10 633
Finance charges	3 923	2 130	2 130	597	3 487	1 065	2 422	227%	2 130
Materials and bulk purchases	78 201	89 268	89 268	10 208	50 795	44 633	6 162	14%	89 268
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	88 405	80 391	87 276	4 726	25 756	43 944	(18 188)	-41%	80 391
Total Expenditure	310 852	276 661	283 546	23 278	126 814	142 078	(15 264)	-11%	276 661
Surplus/(Deficit)	(75 282)	12 000	12 000	15 878	24 437	5 382	19 055	354%	12 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	38 915	19 616	16 718	745	8 600	8 490	111	1%	19 616
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(36 368)	31 616	28 716	16 623	33 037	13 872	19 165	138%	31 616
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(36 368)	31 616	28 716	16 623	33 037	13 872	19 165	138%	31 616
Capital expenditure & funds sources									
Capital expenditure	33 883	31 616	28 716	2 658	10 514	14 358	(3 844)	-27%	31 616
Capital transfers recognised	33 768	19 616	16 716	745	8 600	8 358	242	3%	19 616
Borrowing	-	12 000	12 000	1 914	1 914	6 000	(4 086)	-68%	12 000
Internally generated funds	116	-	-	-	-	-	-	-	-
Total sources of capital funds	33 883	31 616	28 716	2 658	10 514	14 358	(3 844)	-27%	31 616
Financial position									
Total current assets	153 737	127 899	127 899	-	152 047	-	-	-	127 899
Total non current assets	731 949	844 759	841 859	-	728 564	-	-	-	844 759
Total current liabilities	172 158	64 862	64 862	-	220 373	-	-	-	64 862
Total non current liabilities	73 060	110 198	110 198	-	914	-	-	-	110 198
Community wealth/Equity	640 470	797 598	794 698	-	657 323	-	-	-	797 598
Cash flows									
Net cash from (used) operating	17 918	21 021	18 121	3 471	22 845	9 061	(13 785)	-152%	21 021
Net cash from (used) investing	(33 870)	(31 406)	(28 506)	(2 779)	(12 388)	(14 348)	(1 959)	14%	(31 406)
Net cash from (used) financing	(1 290)	11 241	11 241	1 900	(719)	5 595	6 314	113%	11 241
Cash/cash equivalents at the month/year end	(208)	3 421	3 421	-	9 529	2 873	(6 656)	-232%	648
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	-	23 278	8 178	5 749	4 815	4 845	17 341	132 240	196 445
Creditors Age Analysis									
Total Creditors	12 744	8 161	1 458	1 630	70 904	-	-	-	94 897

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

NC073 Emthanjeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		73 002	62 775	69 660	8 693	41 693	34 517	7 175	21%	62 775
Executive and council		5 762	5 255	12 140	1 318	3 630	5 757	(2 127)	-37%	5 255
Finance and administration		67 239	57 520	57 520	7 374	38 062	28 760	9 302	32%	57 520
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		11 756	7 560	7 560	85	1 147	3 780	(2 633)	-70%	7 560
Community and social services		2 282	1 670	1 670	65	466	835	(368)	-44%	1 670
Sport and recreation		167	45	45	2	4	23	(18)	-81%	45
Public safety		8 593	5 793	5 793	16	200	2 897	(2 697)	-93%	5 793
Housing		714	52	52	3	476	26	450	1742%	52
Health		1	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 791	14 053	14 053	2	354	7 027	(6 673)	-95%	14 053
Planning and development		569	13 486	13 486	-	345	6 743	(6 398)	-95%	13 486
Road transport		16 222	567	567	2	9	284	(275)	-97%	567
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		172 935	223 888	220 988	30 374	111 067	110 626	442	0%	223 888
Energy sources		86 348	121 818	118 918	7 189	48 836	59 591	(10 755)	-18%	121 818
Water management		53 176	43 866	43 866	14 952	32 224	21 933	10 291	47%	43 866
Waste water management		17 246	36 790	36 790	5 146	18 887	18 395	492	3%	36 790
Waste management		16 165	21 414	21 414	3 087	11 121	10 707	414	4%	21 414
<i>Other</i>	4	0	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	274 484	308 277	312 262	39 154	154 260	155 950	(1 689)	-1%	308 277
Expenditure - Functional										
<i>Governance and administration</i>		61 584	55 973	62 858	4 616	25 426	31 115	(5 689)	-18%	55 973
Executive and council		8 148	18 244	25 129	956	6 118	12 251	(6 133)	-50%	18 244
Finance and administration		52 383	36 812	36 812	3 626	18 888	18 405	483	3%	36 812
Internal audit		1 053	917	917	34	419	459	(39)	-9%	917
<i>Community and public safety</i>		34 216	31 698	31 698	1 904	12 542	16 161	(3 619)	-22%	31 698
Community and social services		18 048	14 042	14 042	802	5 420	7 334	(1 913)	-26%	14 042
Sport and recreation		4 660	5 021	5 021	394	2 778	2 511	267	11%	5 021
Public safety		7 857	9 804	9 804	523	3 216	4 902	(1 686)	-34%	9 804
Housing		3 645	2 654	2 654	185	1 115	1 327	(212)	-16%	2 654
Health		5	176	176	-	12	88	(76)	-86%	176
<i>Economic and environmental services</i>		30 299	30 167	30 167	1 741	10 548	15 083	(4 535)	-30%	30 167
Planning and development		16 722	12 039	12 039	671	4 468	6 019	(1 551)	-26%	12 039
Road transport		21 577	18 128	18 128	1 069	6 080	9 064	(2 984)	-33%	18 128
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		175 550	157 563	157 563	14 910	77 667	79 471	(1 804)	-2%	157 563
Energy sources		112 485	96 572	96 572	11 033	54 156	48 285	5 870	12%	96 572
Water management		22 004	20 152	20 152	1 017	6 406	10 076	(3 670)	-36%	20 152
Waste water management		23 512	22 433	22 433	1 424	8 972	11 217	(2 244)	-20%	22 433
Waste management		17 549	18 406	18 406	1 435	8 133	9 893	(1 760)	-18%	18 406
<i>Other</i>		1 203	1 260	1 260	105	631	630	1	0%	1 260
Total Expenditure - Functional	3	310 852	276 661	283 546	23 276	125 814	142 460	(15 647)	-11%	276 661
Surplus/(Deficit) for the year		(36 368)	31 616	28 716	15 878	27 447	13 489	13 957	103%	31 616

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

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

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) - Mid-Year

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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 - Office of the Mayor		5 281	4 644	11 529	1 131	3 168	5 452	(2 284)	-41.9%	4 644
Vote 2 - Municipal Manager		482	611	611	188	463	306	157	51.4%	611
Vote 3 - Finance		66 995	57 399	57 399	7 368	38 030	28 700	9 330	32.5%	57 399
Vote 4 - Corporate Services		244	121	121	40	229	200	28	14.2%	121
Vote 5 - Community & Social Services		45 551	21 613	21 613	8 285	30 959	33 007	(2 048)	-6.2%	21 613
Vote 6 - Infrastructure		155 931	223 888	220 988	22 143	81 412	88 285	(6 873)	-7.8%	223 888
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	274 484	308 277	312 262	39 154	154 260	155 950	(1 689)	-1.1%	308 277
Expenditure by Vote										
Vote 1 - Office of the Mayor	1	5 792	15 242	22 127	814	5 219	10 750	(5 531)	-51.4%	15 242
Vote 2 - Municipal Manager		3 409	3 002	3 002	176	1 318	1 959	(641)	-32.7%	3 002
Vote 3 - Finance		38 794	29 619	29 619	2 597	12 077	10 897	1 180	10.8%	29 619
Vote 4 - Corporate Services		13 588	7 193	7 193	1 390	9 580	10 871	(1 291)	-11.9%	7 193
Vote 5 - Community & Social Services		86 814	64 042	64 042	4 720	28 835	36 239	(7 403)	-20.4%	64 042
Vote 6 - Infrastructure		162 454	157 563	157 563	13 579	69 784	71 744	(1 960)	-2.7%	157 563
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	310 852	276 661	283 546	23 276	126 814	142 460	(15 647)	-11.0%	276 661
Surplus/ (Deficit) for the year	2	(36 368)	31 616	28 716	15 878	27 447	13 489	13 957	103.5%	31 616

References

1. Insert "Vote": e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

NC073 Emthanjeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		2019/20 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		39 481	37 566	37 566	1 870	23 400	18 783	4 617	25%	37 566
Service charges - electricity revenue		82 077	79 149	79 149	4 674	28 119	39 575	(11 455)	-29%	79 149
Service charges - water revenue		27 724	36 813	36 813	12 940	27 132	18 407	8 726	47%	36 813
Service charges - sanitation revenue		13 246	25 464	25 464	1 757	10 411	12 732	(2 321)	-18%	25 464
Service charges - refuse revenue		7 034	14 257	14 257	977	5 863	7 129	(1 265)	-18%	14 257
Rental of facilities and equipment		775	910	910	66	442	455	(12)	-3%	910
Interest earned - external investments		1 814	717	717	-	189	359	(170)	-47%	717
Interest earned - outstanding debtors		1 777	1 656	1 656	254	1 204	828	376	45%	1 656
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 391	4 292	4 292	23	104	2 146	(2 042)	-95%	4 292
Licences and permits		699	2 369	2 369	13	172	1 184	(1 013)	-86%	2 369
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		48 690	51 955	58 840	14 934	38 340	29 107	9 233	32%	51 955
Other revenue		3 862	33 302	33 302	1 645	15 868	16 651	(783)	-5%	33 302
Gains		-	210	210	-	5	105	(100)	-95%	210
Total Revenue (excluding capital transfers and contributions)		235 569	288 661	295 546	39 154	151 250	147 460	3 791	3%	288 661
Expenditure By Type										
Employee related costs		86 432	87 751	87 751	7 277	43 940	43 874	66	0%	87 751
Remuneration of councillors		5 719	6 488	6 488	470	2 835	3 244	(409)	-13%	6 488
Debt impairment		47 601	7 755	7 755	-	-	3 877	(3 877)	-100%	7 755
Depreciation & asset impairment		50 171	10 633	10 633	-	-	5 316	(5 316)	-100%	10 633
Finance charges		3 923	2 130	2 130	597	3 487	1 065	2 422	227%	2 130
Bulk purchases		70 126	74 539	74 539	9 659	46 365	37 269	9 096	24%	74 539
Other materials		8 075	14 729	14 729	547	4 430	7 364	(2 934)	-40%	14 729
Contracted services		-	11 224	11 224	809	3 723	5 612	(1 889)	-34%	11 224
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		38 596	61 412	68 297	3 917	22 034	34 455	(12 421)	-36%	61 412
Losses		208	-	-	-	-	-	-	-	-
Total Expenditure		310 852	276 661	283 546	23 276	126 814	142 078	(15 264)	-11%	276 661
Surplus/(Deficit)										
(National / Provincial and District)		(75 282)	12 000	12 000	15 878	24 437	5 382	19 055	0	12 000
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		38 915	19 616	16 716	745	8 600	8 490	111	0	19 616
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(36 368)	31 616	28 716	16 623	33 037	13 872			31 616
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(36 368)	31 616	28 716	16 623	33 037	13 872			31 616
Attributable to municipalities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(36 368)	31 616	28 716	16 623	33 037	13 872			31 616
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(36 368)	31 616	28 716	16 623	33 037	13 872			31 616

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

NC073 Emthanjeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Office of the Mayor		30	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		30	1 062	1 062	-	-	531	(531)	-100%	1 062
Vote 4 - Corporate Services		-	1 062	1 062	-	-	531	(531)	-100%	1 062
Vote 5 - Community & Social Services		10 351	18 478	18 478	727	1 646	2 655	(1 009)	-38%	18 478
Vote 6 - Infrastructure		23 473	11 014	8 114	1 931	8 868	10 641	(1 773)	-17%	11 014
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	33 883	31 616	28 716	2 658	10 514	14 358	(3 844)	-27%	31 616
Total Capital Expenditure		33 883	31 616	28 716	2 658	10 514	14 358	(3 844)	-27%	31 616
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		60	2 124	2 124	-	-	1 062	(1 062)	-100%	2 124
Executive and council		30	-	-	-	-	-	-	-	-
Finance and administration		30	2 124	2 124	-	-	1 062	(1 062)	-100%	2 124
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 351	3 186	3 186	96	1 015	1 583	(578)	-36%	3 186
Community and social services		25	1 062	1 062	-	-	531	(531)	-100%	1 062
Sport and recreation		10 320	-	-	-	919	919	#DIV/0!		-
Public safety		-	1 062	1 062	96	96	531	(435)	-82%	1 062
Housing		6	1 062	1 062	-	-	531	(531)	-100%	1 062
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 918	14 548	14 548	1 663	5 175	7 274	(2 099)	-29%	14 548
Planning and development		568	1 380	1 380	-	-	690	(690)	-100%	1 380
Road transport		2 347	13 168	13 168	1 663	5 175	6 584	(1 409)	-21%	13 168
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 557	11 758	8 858	900	4 325	4 429	(104)	-2%	11 758
Energy services		1 379	8 572	5 672	172	216	2 836	(2 620)	-92%	8 572
Water management		19 178	1 062	1 062	96	3 477	531	2 946	555%	1 062
Waste water management		-	1 062	1 062	440	440	531	(91)	-17%	1 062
Waste management		-	1 062	1 062	191	191	531	(340)	-64%	1 062
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	33 883	31 616	28 716	2 658	10 514	14 358	(3 844)	-27%	31 616
Funded by:										
National Government		33 768	19 616	16 716	745	8 600	8 358	242	3%	19 616
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		33 768	19 616	16 716	745	8 600	8 358	242	3%	19 616
Borrowing	6	-	12 000	12 000	1 914	1 914	6 000	(4 086)	-68%	12 000
Internally generated funds		116	-	-	-	-	-	-	-	-
Total Capital Funding		33 883	31 616	28 716	2 658	10 514	14 358	(3 844)	-27%	31 616

Table C6: Monthly Budget Statement - Financial Position

NC073 Emthanjeni - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		21 764	83	10 384	87	83
Call investment deposits		-	10 301	-	17 308	10 301
Consumer debtors		61 466	64 670	64 670	82 092	64 670
Other debtors		11 966	6	6	(6 906)	6
Current portion of long-term receivables		-	6	6		6
Inventory		58 541	52 833	52 833	59 465	52 833
Total current assets		153 737	127 899	127 899	152 047	127 899
Non current assets						
Long-term receivables		-	2	2		2
Investments		28	30	30	28	30
Investment property		5 719	5 725	5 725	5 719	5 725
Investments in Associate		-	-	-	-	-
Property, plant and equipment		726 153	838 804	835 904	720 768	838 804
Biological		-	-	-	-	-
Intangible		50	192	192	50	192
Other non-current assets		-	8	8	-	8
Total non current assets		731 949	844 759	841 859	726 564	844 759
TOTAL ASSETS		885 686	972 658	969 758	878 610	972 658
LIABILITIES						
Current liabilities						
Bank overdraft		21 973	6 993	6 993	7 866	6 993
Borrowing		2 170	791	791	1 011	791
Consumer deposits		2 518	2 659	2 659	2 568	2 659
Trade and other payables		145 495	52 335	52 335	124 894	52 335
Provisions		-	2 083	2 083	84 035	2 083
Total current liabilities		172 156	64 862	64 862	220 373	64 862
Non current liabilities						
Borrowing		21 404	11 443	11 443	914	11 443
Provisions		51 656	98 755	98 755	-	98 755
Total non current liabilities		73 060	110 198	110 198	914	110 198
TOTAL LIABILITIES		245 216	175 060	175 060	221 287	175 060
NET ASSETS	2	640 470	797 598	794 698	657 323	797 598
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		640 470	797 598	794 698	655 070	797 598
Reserves		-	-	-	2 253	-
TOTAL COMMUNITY WEALTH/EQUITY	2	640 470	797 598	794 698	657 323	797 598

Table C7: Monthly Budget Statement - Cash Flow

NC073 Emthanjeni - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		2019/20 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		38 686	30 053	30 053	1 589	15 518	15 027	492	3%	30 053
Service charges		72 307	137 115	137 115	6 272	58 920	68 557	(9 637)	-14%	137 115
Other revenue		12 508	33 814	33 814	1 715	16 371	16 907	(537)	-3%	33 814
Transfers and Subsidies - Operational		48 690	51 955	58 840	14 770	38 926	29 420	9 506	32%	51 955
Transfers and Subsidies - Capital		17 394	19 616	16 716	-	5 010	8 358	(3 348)	-40%	19 616
Interest		1 814	1 898	1 898	-	189	949	(760)	-80%	1 898
Dividends										
Payments										
Suppliers and employees		(165 540)	(251 301)	(258 186)	(20 874)	(110 674)	(129 093)	(18 419)	14%	(251 301)
Finance charges		(7 941)	(2 130)	(2 130)	-	(1 415)	(1 065)	350	-33%	(2 130)
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 938	21 021	18 124	3 471	22 845	9 061	(13 785)	-152%	21 021
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			210	210	-	5	11	(5)	-49%	210
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets		(33 870)	(31 616)	(28 716)	(2 779)	(12 394)	(14 358)	(1 964)	14%	(31 616)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(33 870)	(31 406)	(28 506)	(2 779)	(12 388)	(14 348)	(1 959)	14%	(31 406)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-						
Borrowing long term/refinancing			12 000	12 000	1 914	1 914	6 000	(4 086)	-68%	12 000
Increase (decrease) in consumer deposits			102	102	(14)	51	26	25	98%	102
Payments										
Repayment of borrowing		(1 290)	(861)	(861)	-	(2 684)	(431)	2 253	-523%	(861)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 290)	11 241	11 241	1 900	(719)	5 595	6 314	113%	11 241
NET INCREASE/ (DECREASE) IN CASH HELD		(17 242)	856	856	2 592	9 737	308			856
Cash/cash equivalents at beginning:		17 033	2 565	2 565		(208)	2 565			(208)
Cash/cash equivalents at month/year end:		(208)	3 421	3 421		9 529	2 873			648

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & 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 - Mid-Year Assessment

Description	Ref	Budget Year 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash Receipts By Source																
Property rates		1 222	2 094	2 818	5 893	1 002	1 509						14 525	30 053	31 255	32 182
Service charges - electricity revenue		5 832	3 993	3 334	8 784	8 934	2 878						38 479	70 234	72 584	73 532
Service charges - water revenue		1 557	2 677	1 509	3 014	2 741	1 547						19 076	32 132	33 457	34 458
Service charges - sanitation revenue		612	3 317	564	1 788	1 573	1 137						12 926	21 917	22 834	23 925
Service charges - refuse		303	1 246	841	1 115	853	709						7 764	12 831	13 345	13 732
Rental of facilities and equipment		59	58	60	131	70	66						285	728	757	779
Interest earned - on term investments		18	22	10	4	138							385	574	597	614
Interest earned - outstanding debtors		-	-	-	-	-	-						1 325	1 325	1 378	1 418
Dividends received		-	-	-	-	-	-						-	-	-	-
Fines, penalties and forfeits		1	0	21	28	32	23						2 471	2 575	2 878	2 758
Licences and permits		22	26	48	37	28	13						254	428	1 848	1 901
Agency services		-	-	-	-	-	-						-	-	-	-
Transfers and Subsidies - Operational		-	23 706	450	-	-	14 770						19 914	58 840	54 276	57 873
Other revenue		2 687	3 437	2 728	2 583	2 610	1 613						14 428	30 086	27 677	28 709
Total Cash Receipts by Source		12 312	40 575	12 442	23 376	16 880	24 345						131 792	261 721	262 683	271 957
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	2 000	1 000	-	2 010	-						11 708	16 718	48 772	58 775
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public)		-	-	-	-	-	-						-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-						210	210	218	225
Short term loans		-	-	-	-	-	-						-	-	-	-
Borrowing long term/financing		-	-	-	-	-	1 914						10 086	12 000	-	-
Increase (decrease) in consumer deposits		9	8	16	14	16	(14)						52	102	53	41
Decrease (increase) in non-current receivables		-	-	-	-	-	-						-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-						-	-	-	-
Total Cash Receipts by Source		12 321	42 583	13 459	23 389	16 906	26 245						153 845	280 749	311 728	330 987
Cash Payments by Type																
Employee related costs		7 455	7 073	7 089	7 724	7 343	7 277						43 811	87 751	91 261	93 907
Remuneration of councillors		475	475	475	470	470	470						3 653	8 468	8 744	8 944
Interest paid		-	575	2	5	832							715	2 130	2 215	2 279
Bulk purchases - Electricity		0	21 153	14 954	482	5 674	11 363						18 037	71 844	74 510	76 670
Bulk purchases - Water & Sewer		-	585	-	-	-	-						2 310	2 895	3 011	3 096
Other materials		81	485	475	348	381	21						8 528	10 299	11 181	12 062
Contracted services		373	828	480	484	783	614						3 944	7 506	11 208	11 533
Grants and subsidies paid - other municipalities		-	-	-	-	-	-						-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-						-	-	-	-
General expenses		1	1 044	1 188	157	850	1 129						80 343	64 719	61 540	63 847
Total Cash Payments by Type		8 285	32 217	24 640	9 651	18 322	20 874						141 342	283 431	281 673	270 341
Other Cash Flows/Payments by Type																
Capital assets		-	3 307	1 641	1 867	3 000	2 779						18 322	28 718	48 772	58 775
Repayment of borrowing		547	579	568	482	501							(1 623)	861	901	950
Total Cash Flows/Payments		8 832	36 102	26 848	11 810	19 823	23 654						155 642	283 008	311 346	330 068
NET INCREASE/DECREASE IN CASH HELD		3 389	6 481	(13 387)	11 580	(817)	2 582						(1 996)	7 741	383	831
Cash/cash equivalents at the monthly start beginning		(204)	3 181	9 861	(3 726)	7 854	8 937	9 529	9 529	9 529	9 529	9 529	9 529	(204)	7 533	7 915
Cash/cash equivalents at the monthly start end		3 181	9 861	(3 726)	7 854	6 937	9 529	9 529	9 529	9 529	9 529	9 529	7 533	7 533	7 915	8 847

PART 2 – SUPPORTING DOCUMENTATION Section 5

– Debtors' analysis

Supporting Table SC3

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

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	-	14 416	2 609	1 627	1 494	1 667	1 569	30 753	54 135	37 110		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	5 120	3 014	2 064	1 403	1 294	969	12 175	26 037	17 904		
Receivables from Non-exchange Transactions - Property Rates	1400	-	1 606	910	728	672	640	13 188	43 636	61 378	58 863		
Receivables from Exchange Transactions - Waste Water Management	1500	-	1 325	1 014	772	757	748	969	20 099	25 684	23 345		
Receivables from Exchange Transactions - Waste Management	1500	-	670	519	408	408	406	571	10 866	13 877	12 688		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	8 294	8 294	8 294		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	-	141	112	149	83	91	76	6 387	7 039	6 705		
Total By Income Source	2000	-	23 278	8 178	5 749	4 815	4 845	17 341	132 240	196 445	164 990	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	620	496	411	330	336	1 411	6 776	10 379	9 263		
Commercial	2300	-	2 424	1 416	1 472	754	718	511	5 584	12 878	9 038		
Households	2400	-	19 671	5 851	3 502	3 339	3 423	14 953	108 824	159 552	134 041		
Other	2500	-	563	415	363	393	368	467	11 056	13 626	12 647		
Total By Customer Group	2600	-	23 278	8 178	5 749	4 815	4 845	17 341	132 240	196 445	164 990	-	-

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2020/21									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	11 285	6 776	-	271	66 315				84 648	
Bulk Water	0200	-	22	228	212	629				1 092	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	700	425	818	1 132	2 851				5 926	
Auditor General	0800	756	916	412	14	1 109				3 207	
Other	0900	2	22	-	-	(1)				24	
Total By Customer Type	1000	12 744	8 161	1 458	1 630	70 904	-	-	-	94 897	-

Investment portfolio analysis

NC073 Emthanjani - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Mid-Year Assessment														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commiss ion Paid (Rands)	Commiss ion Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investme nt Top Up	Closing Balance
Municipality														
ABSA Bank Limited:2 062 198 906		ys	Fixed Deposit			6.52			30/06/2021	9 736	-	-	-	9 736
ABSA Bank Limited:2 068 494 239		ys	Fixed Deposit			7.72			30/06/2022	21	1	(22)	-	(0)
Standard Bank: 388910356-002		ys	Call deposit			6.6			30/06/2023	29	0	-	-	29
Nedbank Limited:03/7662022900/000001		ys	Call deposit			3.3			30/06/2024	156	3	-	-	159
First National Bank:62755965583		ys	Call deposit			3.35			30/06/2025	291	4	-	-	295
ABSA Bank Limited:9325381089		ys	Call deposit			6.6			30/06/2026	2 757	28	(2 063)	216	938
ABSA Bank Limited:9357761647		ys	Call deposit			4.3			30/06/2027	6 471	131	(14 461)	13 010	5 151
Municipality sub-total										19 461		(16 546)	13 226	16 308
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST										19 461		(16 546)	13 226	16 308

Allocation and grant receipts and expenditure: - Operating Revenue Framework

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	47 317	51 215	58 100	14 934	37 890	25 607	12 364	48.3%	51 215
Local Government Equitable Share		44 900	48 135	55 020	14 770	36 431	24 067	12 364	51.4%	48 135
Finance Management		1 700	1 700	1 700	164	1 114	850			1 700
EPWP Incentive		568	1 380	1 380	-	345	690			1 380
Covid Relief Grant	3	149								
Provincial Government:		1 373	740	740	-	450	370	(370)	-100.0%	740
Health subsidy										
Housing						450				
Sport and Recreation		693	740	740	-	-	370	(370)	-100.0%	740
Housing Accreditation		680								
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	48 690	51 955	58 840	14 934	38 340	25 977	11 994	46.2%	51 955
Capital Transfers and Grants										
National Government:		38 915	19 616	16 716	-	3 010	9 808	(6 798)	-69.3%	19 616
Municipal Infrastructure Grant (MIG)		15 807	12 106	12 106	-	-	6 053	(6 053)	-100.0%	12 106
Regional Bulk Infrastructure										
Integrated National Electrification Programme										
Regional Bulk Infrastructure		21 610	-	-						
Integrated National Electrification Programme		1 498	3 510	1 010	-	3 010	1 755	1 255	71.5%	3 510
Energy Efficiency & Demand Side Management Grant			4 000	3 600	-	-	2 000	(2 000)	-100.0%	4 000
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	38 915	19 616	16 716	-	3 010	9 808	(6 798)	-69.3%	19 616
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	87 605	71 571	75 556	14 934	41 350	35 785	5 196	14.5%	71 571

Grant expenditure

NC073 Emthanjani - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		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:		47 317	51 215	58 100	1 391	8 791	13 635	(4 844)	-35.5%	51 215
Local Government Equitable Share		44 900	48 135	55 020	1 194	7 567	12 095	(4 527)	-37.4%	48 135
Finance Management		1 700	1 700	1 700	164	1 114	850	264	31.1%	1 700
EPWP Incentive		568	1 380	1 380	33	109	690	(581)	-84.2%	1 380
								-		
Covid Relief Grant		149						-		
Other transfers and grants (insert description)								-		
Provincial Government:		1 373	740	740	37	261	370	(109)	-29.3%	740
Health subsidy								-		
Sport and Recreation		693	740	740	37	261	370	(109)	-29.3%	740
								-		
Housing Accreditation		680						-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
(insert description)								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
(insert description)								-		
Total operating expenditure of Transfers and Grants:		48 690	51 955	58 840	1 428	9 052	14 005	(4 952)	-35.4%	51 955
Capital expenditure of Transfers and Grants										
National Government:		38 915	19 616	16 716	745	4 300	9 808	(5 508)	-56.2%	19 616
Municipal Infrastructure Grant (MIG)		15 807	12 106	12 106	745	4 256	6 053	(1 797)	-29.7%	12 106
Regional Bulk Infrastructure		21 610	-	-				-		-
Integrated National Electrification Programme		1 498	3 510	1 010			1 755	(1 755)	-100.0%	3 510
								-		
Energy Efficiency & Demand Side Management Grant			4 000	3 600	-	44	2 000	(1 956)	-97.8%	4 000
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
(insert description)								-		
Total capital expenditure of Transfers and Grants		38 915	19 616	16 716	745	4 300	9 808	(5 508)	-56.2%	19 616
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		87 605	71 571	75 556	2 172	13 352	23 813	(10 460)	-43.9%	71 571

Expenditure on councillor and board members allowances and employee benefits

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

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 836	4 477	4 477	318	1 896	2 142	(246)	-11%	4 477
Motor Vehicle Allowance		1 239	1 323	1 323	99	606	687	(82)	-12%	1 323
Cellphone Allowance		588	628	628	56	333	398	(65)	-16%	628
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		57	61	61	-	-	30	(30)	-100%	61
Sub Total - Councillors		5 719	6 488	6 488	470	2 835	3 258	(423)	-13%	6 488
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 326	4 392	4 392	277	1 449	2 196	(747)	-34%	4 392
Pension and UIF Contributions		681	692	692	29	162	346	(164)	-47%	692
Medical Aid Contributions		82	83	83	9	60	42	19	45%	83
Motor Vehicle Allowance		852	865	865	56	350	432	(82)	-19%	865
Cellphone Allowance		338	343	343	11	69	172	(103)	-60%	343
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		84	86	86	26	162	43	119	278%	86
Sub Total - Senior Managers of Municipality		6 364	6 461	6 461	408	2 272	3 230	(958)	-30%	6 461
Other Municipal Staff										
Basic Salaries and Wages		58 465	59 357	59 357	7 000	31 656	29 678	1 978	7%	59 357
Pension and UIF Contributions		13 255	13 457	13 457	910	5 443	6 729	(1 286)	-19%	13 457
Medical Aid Contributions		2 281	2 316	2 316	228	1 369	1 158	211	18%	2 316
Overtime		1 480	1 513	1 513	153	647	756	(109)	-14%	1 513
Performance Bonus		6	6	6	-	-	3	(3)	-100%	6
Motor Vehicle Allowance		2 102	2 134	2 134	104	597	1 067	(471)	-44%	2 134
Cellphone Allowance		260	264	264	17	87	132	(45)	-34%	264
Housing Allowances		964	978	978	35	435	489	(54)	-11%	978
Other benefits and allowances		1 199	1 217	1 217	46	269	609	(339)	-56%	1 217
Post-retirement benefit obligations	2	46	47	47	-	-	20	(20)	-100%	47
Sub Total - Other Municipal Staff		80 068	81 290	81 290	8 494	40 503	40 641	(138)	0%	81 290
Total Parent Municipality		92 151	94 239	94 239	9 373	45 611	47 129	(1 519)	-3%	94 239
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	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		92 151	94 239	94 239	9 373	45 611	47 129	(1 519)	-3%	94 239
TOTAL MANAGERS AND STAFF		86 432	87 751	87 751	8 902	42 776	43 871	(1 096)	-2%	87 751

Capital programme performance

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

Month	2019/20	Budget Year 2020/21							
	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	685	2 635	2 635	0	0	2 635	2 635	100.0%	0%
August	381	2 635	2 635	3 307	3 307	5 270	1 963	37.2%	10%
September	1 897	2 635	2 635	1 641	4 948	7 905	2 957	37.4%	16%
October	2 843	2 635	2 635	1 667	6 615	10 540	3 925	37.2%	21%
November	2 274	2 635	2 635	3 000	9 615	13 175	3 560	27.0%	30%
December	2 933	2 635	2 635	2 779	12 394	15 810	3 416	21.6%	39%
January	634	2 635	2 635			18 445	-		
February	4 354	2 635	2 635			21 080	-		
March	9 653	2 635	2 635			23 715	-		
April	-	2 635	2 635			26 350	-		
May	2 129	2 635	2 635			28 985	-		
June	6 087	2 635	2 635			31 620	-		
Total Capital expenditure	33 870	31 620	31 620	12 394					

Supporting Table 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
- These two tables total to Table C5.
- SC13c: Expenditure on repairs and maintenance by asset class
- Supporting Table SC1 Material variance explanations

NC073 Emthanjeni - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	4 617	The farmers property rates are charged yearly and thus the actual a	The current situation will correct itself during the financial year
	Service charges - electricity revenue	(11 455)	Due to high usage of pre-paid electricity during months the estima	The current situation will be corrected in the adjustment budget
	Fines	(2 042)		
	Licences and permits	(1 013)		
2	Expenditure By Type			
	Debt impairment	(3 877)	Are Done at year end	The situation will be fixed at year end
	Depreciation & asset impairment	(5 316)	Are Done at year end	The situation will be fixed at year end
	Other expenditure	(12 421)	Other expenditure was estimated to be higher	The situation will be taken into account when drawing up the adjustr
	Other materials	(2 934)	Underspending on the repairs and maintenance Budget	The situation will be taken into account when drawing up the adjustr
3	Capital Expenditure			
	Road transport	(1 409)	Slow capital spending	The situation will be taken into account when drawing up the adjustr
	Electricity	(3 379)	Slow capital spending	The situation will be taken into account when drawing up the adjustr
	Water	2 946	Slow capital spending	The situation will be taken into account when drawing up the adjustr
	Waste water management	(91)	Slow capital spending	The situation will be taken into account when drawing up the adjustr
4	Financial Position			
5	Cash Flow			
	Service charges	(5 120)	Slow collection due to customers not paying accounts	Continued Enforcing of the credit collection policy as well as looking
	Other revenue	(2 165)		The situation will be taken into account when drawing up the adjustr
	Capital assets	(3 924)	Slow capital spending	The situation will be taken into account when drawing up the adjustr
6	Measureable performance			
7	Municipal Entities			

Abattoirs										
Airports										
Taxi Rank/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	10 320	-	-	-	919	-	(919)	#DN/01	-	
Indoor Facilities										
Outdoor Facilities	10 320				919		(919)	#DN/01		
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets	25									
Services										
Licence and Rights	25									
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications	25									
Local Settlement Software Applications										
Unspecified										
Computer Equipment	25									
Computer Equipment	25									
Furniture and Office Equipment	66									
Furniture and Office Equipment	66									
Machinery and Equipment										
Machinery and Equipment										
Transport Assets		12 000	12 000	1 914	1 914	6 000	4 086	68.1%	12 000	
Transport Assets		12 000	12 000	1 914	1 914	6 000	4 086	68.1%	12 000	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	10 436	15 310	13 010	1 914	2 833	6 505	3 672	56.5%	15 310

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expenditure in Table C5

check balance

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2019/20	Budget Year 2020/21
Organs of State	10 068	10 379
Commercial	12 491	12 878
Households	154 776	159 562
Other	13 217	13 626

Chart C5 Aged Creditors Analysis

	Bulk Electricity, Bulk Water	PAYE deduction	VAT (output les Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera
2019/20	-	-	-	-	-	-
Budget Year 2020/	84 648	1 092	-	-	5 926	3 207

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v f

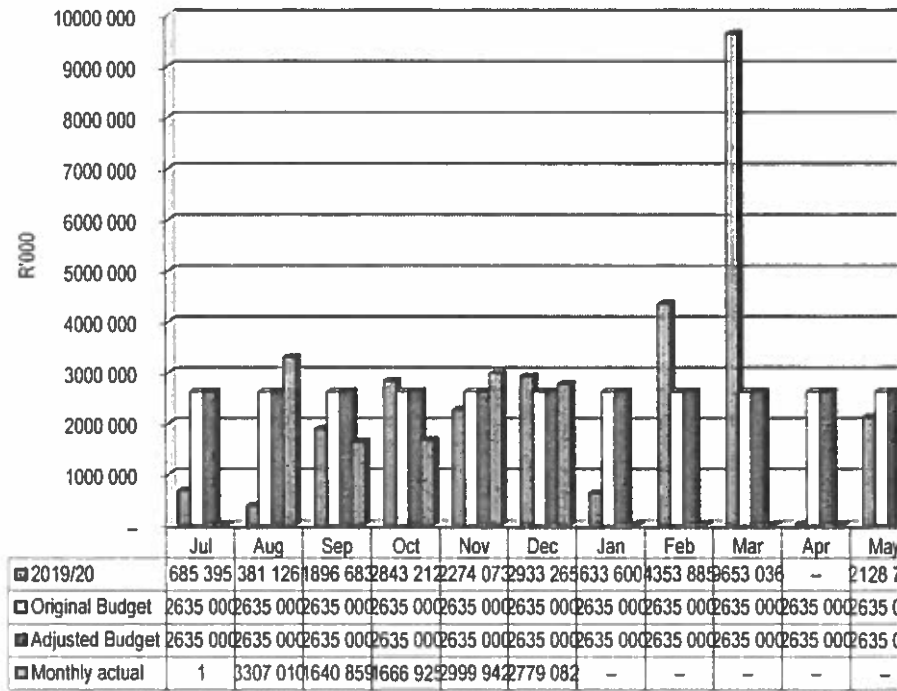


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD

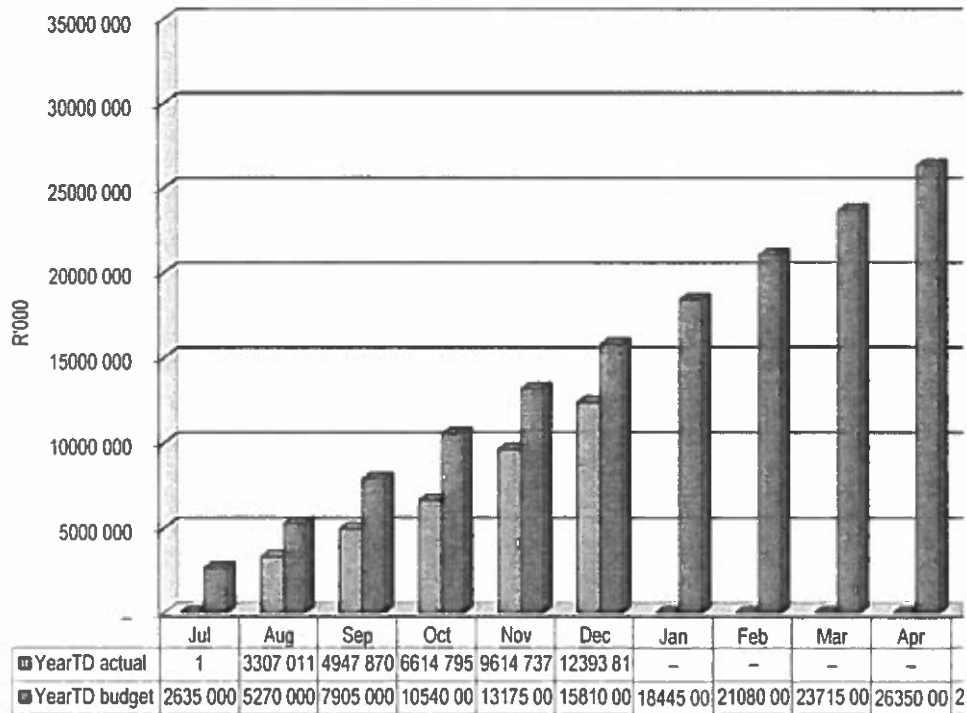


Chart C3 Aged Consumer Debtors Analysis



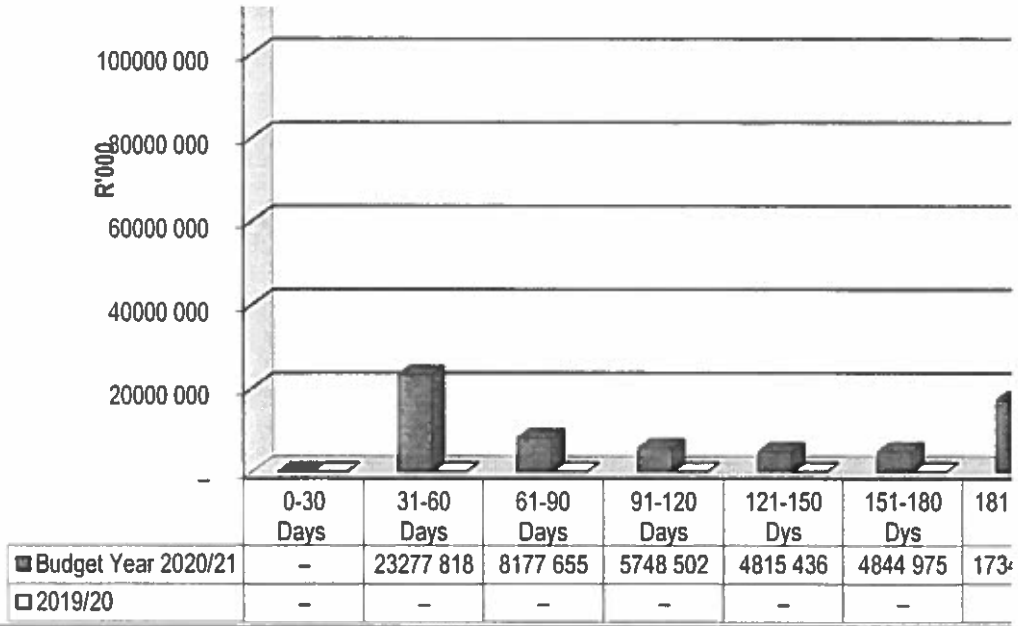


Chart C4 Consumer Debtors (total by Debtor Customer Category)

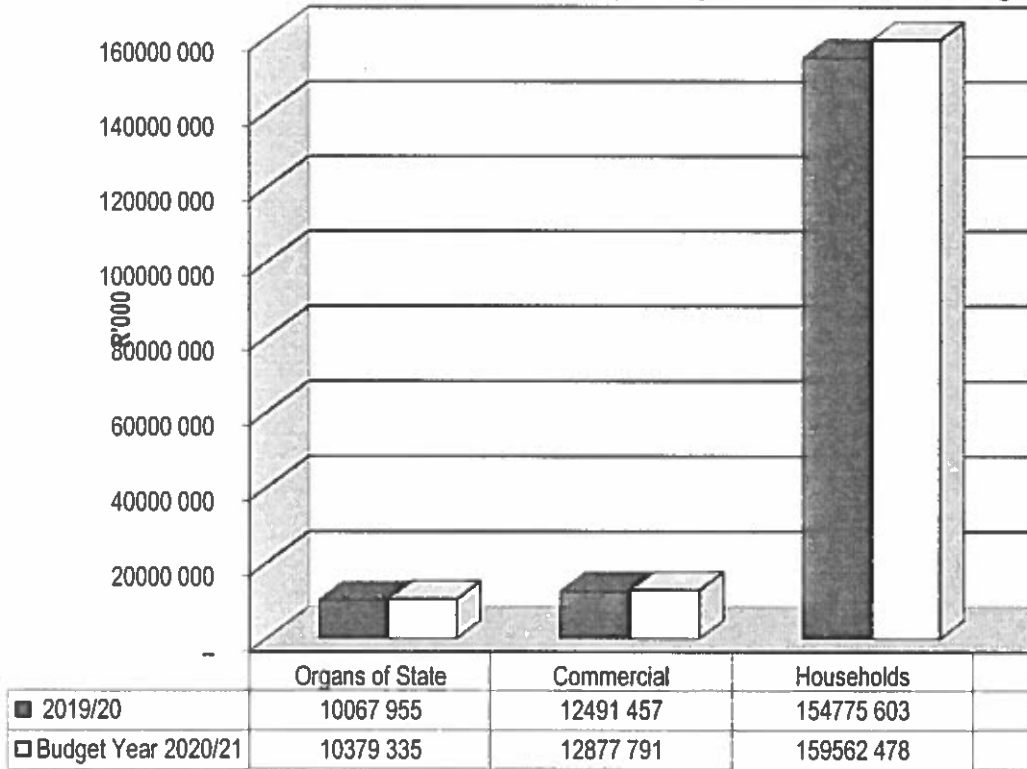
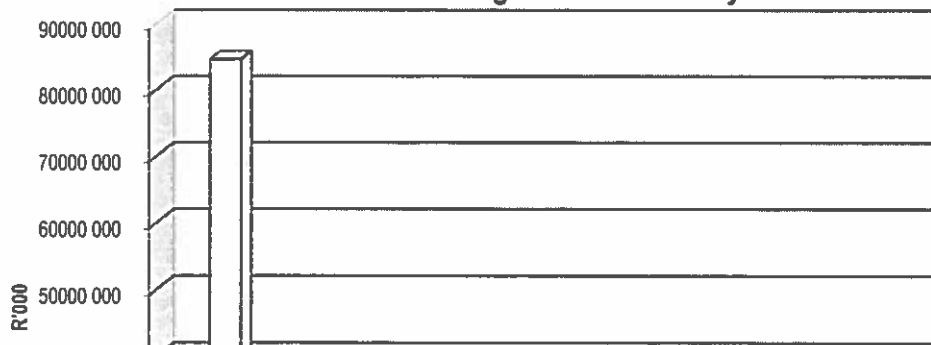
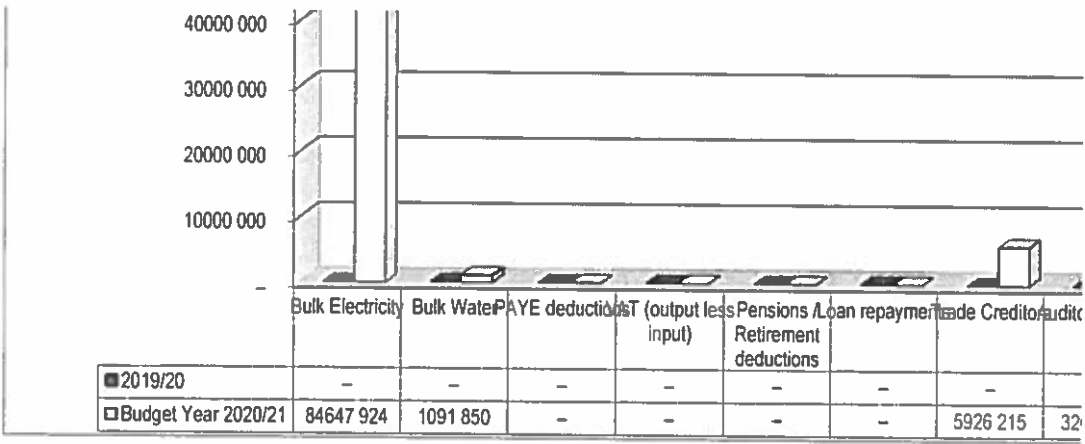


Chart C5 Aged Creditors Analysis



Other



target

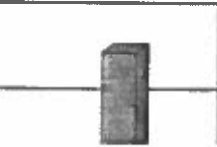


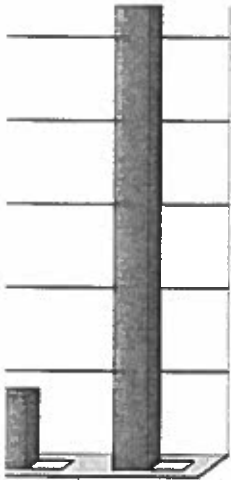
Month	Value
Jun	29086.655
	2635.000
	2635.000
	-

target



Month	Value
May	8985.00
Jun	31620.00
	-
	-





Dys-1 Yr	Over 1Yr
41 174	132239 755
-	-

ry)



Other
13216 941
13625 712

or General	Other
-	-
07 158	23 807

Municipal manager's quality certificate

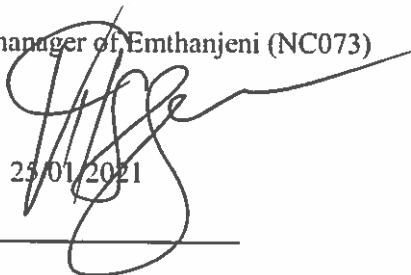
I, Isak Visser the Municipal Manager of Emthanjeni Municipality hereby certify that the Mid-Year Budget and Performance Assessment for the period ending 31 December 2020 has been prepared in accordance with the Municipality Finance Management Act and Regulations made under the Act.

Print Name Isak Visser

Municipal manager of Emthanjeni (NC073)

Signature

Date 25/01/2021

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

Emthanjeni Municipality

Performance Report for the mid-year ending 31 December 2020

1. SERVICE DELIVERY PERFORMANCE PLANNING

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 2020/21 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 which include the Municipality's key performance indicators for 2020/21.

CREATING A CULTURE OF PERFORMANCE

a) Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "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, organised 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 in 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

Emthanjeni Municipality

Performance Report for the mid-year ending 31 December 2020

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 representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.
- ✎ Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area.
- ✎ Provision of access to all basic services rendered to residents within the available resources.

Performance indicators set in the approved Top Layer SDBIP for 2020/21 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 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL7	70% of the maintenance budget for Community Halls spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved Community Halls maintenance budget spent by 30 June 2021	All	26%	5%	25%	60%	70%	70%
TL13	Sign a MOU with the Department of Defense by 30 June 2021 for support with fire brigade services	MOU signed by 30 June 2021	All	1	0	0	0	1	1
TL14	Review the disaster management plan that includes contingency plans and submit to Council by 30 June 2021	Disaster management plan reviewed and submitted to Council by 30 June 2021	All	1	0	0	0	1	1
TL19	Submit the draft By-law on Tuck Shops to Council by 30 June 2021	Draft By-law submitted to Council by 30 June 2021	All	1	0	0	0	1	1
TL20	70% of approved budget spent by 30 June 2021 for the upgrading of buildings and fencing in the	% of the budget spent by 30 June 2021 ((Actual expenditure divided	All	85%	0%	15%	0%	70%	70%

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
	Emthanjeni municipal area {(Actual expenditure divided by the total approved budget) x 100}	by the approved budget)x100)							
TL21	Submit a business plan to potential funders for the upgrading of the Fire Brigade by 30 June 2021	Business plan submitted by 30 June 2021	All	0	0	0	0	1	1

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 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL27	Provide free basic services to indigent households as at 30 June 2021	Number of indigent households receiving free basic services as at 30 June 2021	All	3 335	3 000	3 000	3 000	3 000	3 000

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 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL2	The number of people from employment equity target groups employed (newly appointed) in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan by 30 June 2021	Number of people employed (newly appointed)	All	1	0	0	0	1	1
TL3	0.1% of the personnel budget spent on training as per the approved Skills Development Plan by 30 June 2021 [(Actual total training expenditure/total personnel budget)x100]	% of the personnel budget spent on training by 30 June 2021	All	0.09%	0%	0%	0%	0.1%	0.1%

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL4	Review the EEP and submit to the Portfolio Committee by 30 June 2021	EEP reviewed and submitted to the Portfolio Committee by 30 June 2021	All	1	0	0	0	1	1
TL5	Limit vacancy rate to 15% of budgeted posts by 30 June 2021 [(Number of funded posts vacant divided by budgeted funded posts)x100)	[(Number of funded posts vacant divided by budgeted funded posts)x100)	All	15.00%	0%	15%	0%	15%	15%
TL10	Review the Delegation of Powers and submit to Council by 30 June 2021	Delegation of Powers reviewed and submitted to Council by 30 June 2021	All	0	0	0	0	1	1
TL11	Submit quarterly reports to the HR Portfolio Committee on the implementation of the COVID-19 response plan	Number of reports submitted	All	New Key Performance Indicator for 2020/21	1	1	1	1	4

iv) Maintaining a financially sustainable and viable Municipality

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL29	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2021((Total operating revenue-operating grants received)/debt service payments due within the year))	Debt coverage	All	0.11	0	0	0	2.5	2.5
TL30	Financial viability measured in terms of the outstanding service debtors as at 30 June 2021 (((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of outstanding service debtors	All	22.40%	0%	0%	0%	45%	45%
TL31	Financial viability measured in terms of	Number of months it takes	All	0.89	0	0	0	0.6	0.6

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
	the available cash to cover fixed operating expenditure as at 30 June 2021 (Available cash+ investments)/ Monthly fixed operating expenditure)	to cover fix operating expenditure with available cash							
TL32	Submit the annual financial statements to the Auditor-General by 31 August 2020	Statements submitted to the AG by 31 August 2020	All	1	1	0	0	0	1
TL33	Achievement of a payment percentage of above 70% by 30 June 2021 $\{ \frac{\text{Gross Debtors Opening Balance} + \text{Billed Revenue} - \text{Gross Debtors Closing Balance} - \text{Bad Debts Written Off}}{\text{Billed Revenue}} \times 100 \}$	Payment % achieved	All	22.40%	70%	70%	70%	70%	70%
TL34	Prepare and submit the adjustments budget to Council by the 28 February 2021	Adjustments budget submitted by 28 February 2021	All	1	0	0	1	0	1
TL35	Prepare and submit the draft budget to Council by 31 March 2021	Draft budget submitted by 31 March 2021	All	1	0	0	1	0	1
TL36	Prepare and submit the final budget to Council by 31 May 2021	Final budget submitted by 31 May 2021	All	1	0	0	0	1	1

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 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL1	Develop Risk based audit plan (RBAP) for 2021/22 and submit to the Audit Committee by 30 June 2021	RBAP for 2021/22 submitted to the Audit Committee by 30 June 2021	All	0	0	0	0	1	1
TL8	Review the Risk Committee and sent appointment letters to members by 31 March 2021	Risk Committee reviewed and appointment letters sent to members by 31 March 2021	All	New Key Performance Indicator for 2020/21	0	0	0	1	1
TL9	Review the Risk Strategy and submit to the Risk Committee by 30 June 2021	Risk Strategy reviewed and submitted to the	All	0	0	0	0	1	1

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
		Risk Committee by 30 June 2021							

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL6	Host a LED summit by June 2021	LED summit hosted by 30 June 2021	All	0	0	0	0	1	1
TL38	Create temporary jobs - FTE's in terms of EPWP by 30 June 2021 (Person days / FTE (230 days))	Number of FTE's created	All	193	0	0	0	61	61

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL12	70% of approved budget spent by 30 June 2021 for the acquisition of Fleet {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	0.00%	0%	0%	0%	70%	70%
TL15	Conduct quarterly housing consumer education programs	Number of housing consumer education programs conducted	All	5	1	1	1	1	4
TL16	Conduct a quarterly verification of the housing needs register	Number of verification of the housing needs register conducted	All	4	1	1	1	1	4
TL17	Review the Human Settlement Plan and submit to Council by 30 June 2021	Human Settlement Plan reviewed and submitted to Council by 30 June 2021	All	1	0	0	0	1	1
TL18	70% of the maintenance budget of waste management spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of the budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	90.00%	5%	25%	60%	70%	70%

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL22	70% of approved budget spent by 30 June 2021 for the acquisition of Fleet {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	0.00%	0%	0%	0%	70%	70%
TL23	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2021	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2021	All	8 000	8 000	8 000	8 000	8 000	8 000
TL24	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2021	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	All	7 000	7 000	7 000	7 000	7 000	7 000
TL25	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) and billed for the service as at 30 June 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	All	8 000	8 000	8 000	8 000	8 000	8 000
TL26	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	All	8 000	8 000	8 000	8 000	8 000	8 000
TL28	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2021 {(Actual amount spent on projects /Total	% of capital budget spent by 30 June 2021	All	80.00%	0%	15%	0%	70%	70%

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
	amount budgeted for capital projects)X100}								
TL37	70% of approved budget spent by 30 June 2021 for the acquisition of Fleet {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	0.00%	0%	0%	0%	70%	70%
TL39	70% of the water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	64.41%	5%	25%	60%	70%	70%
TL40	Limit % water unaccounted for quarterly to 22% [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) x 100]	% water unaccounted for	All	24%	0%	0%	0%	22%	22%
TL41	Achieve a 90% water quality quarterly as per SANS 241 requirements for all water sampling points	% water quality level	All	90.00%	90%	90%	90%	90%	90%
TL42	70% of the waste water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved waste water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	94.22%	5%	25%	60%	70%	70%
TL43	70% of the roads and stormwater maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)X100)	% of approved roads and stormwater maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)X100)	All	108.68%	5%	25%	60%	70%	70%
TL44	Limit % electricity unaccounted for to 18% by 30 June 2021 [(Number of Electricity Units	% of electricity unaccounted for at 30 June 2021	All	14.82%	0%	0%	0%	18%	18%

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
	Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]								
TL45	70% of the recreational and swimming pool maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)X100)	% of approved recreational areas and swimming pool maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)X100)	All	63.91%	5%	25%	60%	70%	70%
TL46	70% of the electricity maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved electricity maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	86.67%	5%	25%	60%	70%	70%
TL47	70% of approved budget spent by 30 June 2021 for the electrification of 39 houses {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	6	New Key Performance Indicator for 2020/21	0%	0%	0%	70%	70%
TL48	70% of approved budget spent by 30 June 2021 to upgrade stormwater {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	1; 2	25.00%	0%	0%	0%	70%	70%
TL49	70% of approved budget spent by 30 June 2021 to install energy saving Lights {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	5; 8	New Key Performance Indicator for 2020/21	0%	0%	0%	70%	70%
TL50	70% of approved budget spent by 30 June 2021 for the acquisition of Fleet {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	0.00%	0%	0%	0%	70%	70%

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a) Budget spending per strategic objective

The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers) for the 2020/21 financial year:

Strategic Objective	Capital Budget	Operational Budget
	R'000	R'000
Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties	203	7 382
Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor	0	3 552
Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives	508	3 357
Maintaining a financially sustainable and viable Municipality	1 413	22 812
Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality	0	9 587
Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area	0	4 627
Provision of access to all basic services rendered to residents within the available resources	29 493	225 345
Total	31 616	276 661

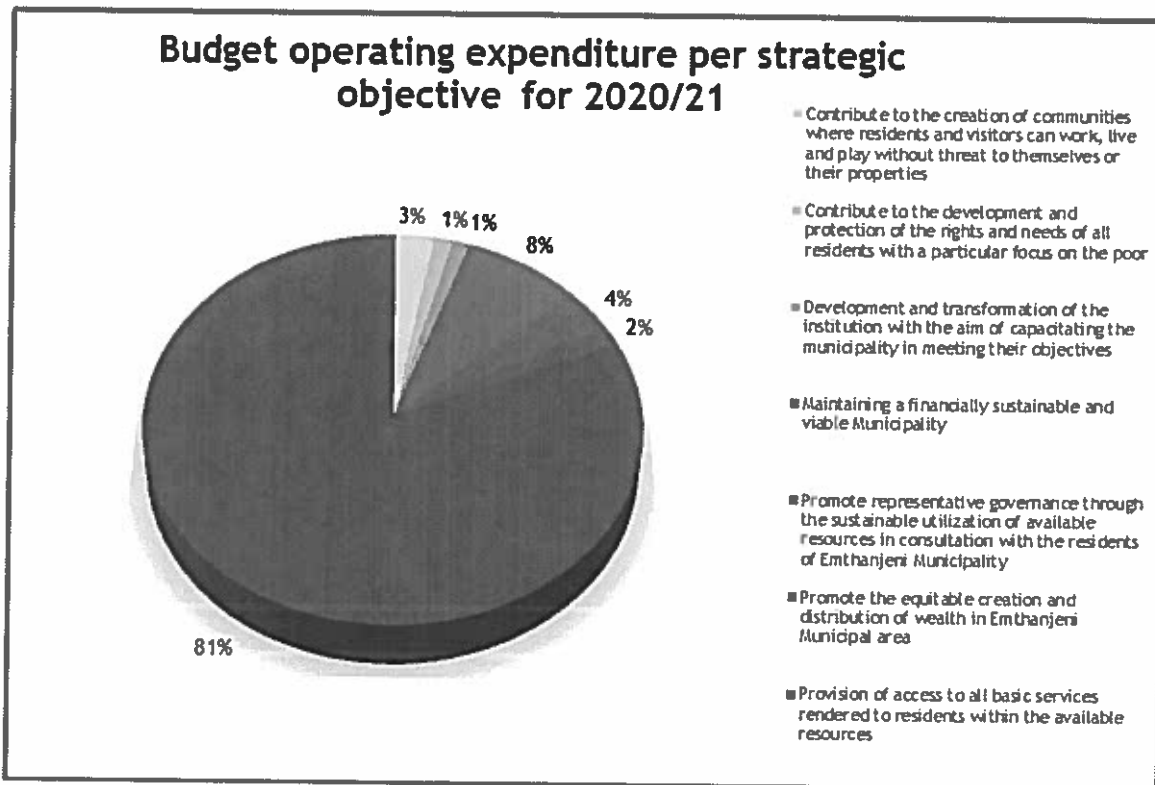
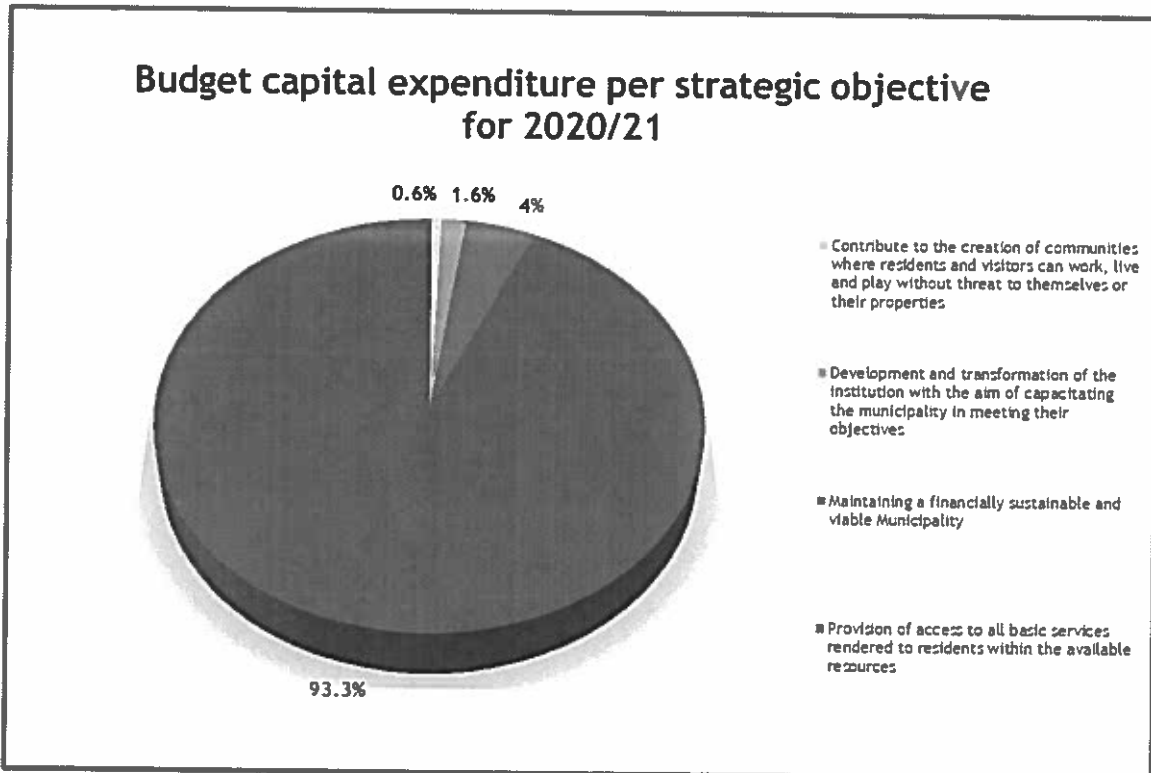
The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2020

Strategic Objective	Actual Capital Expenditure as at 31 December 2020	Actual Operating Expenditure as at 31 December 2020
	R'000	R'000
Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties	0	3 216
Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor	0	1 768
Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives	0	2 450
Maintaining a financially sustainable and viable Municipality	0	12 077
Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality	0	6 538
Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area	0	2 399
Provision of access to all basic services rendered to residents within the available resources	8 600	98 366
Total	8 600	126 814

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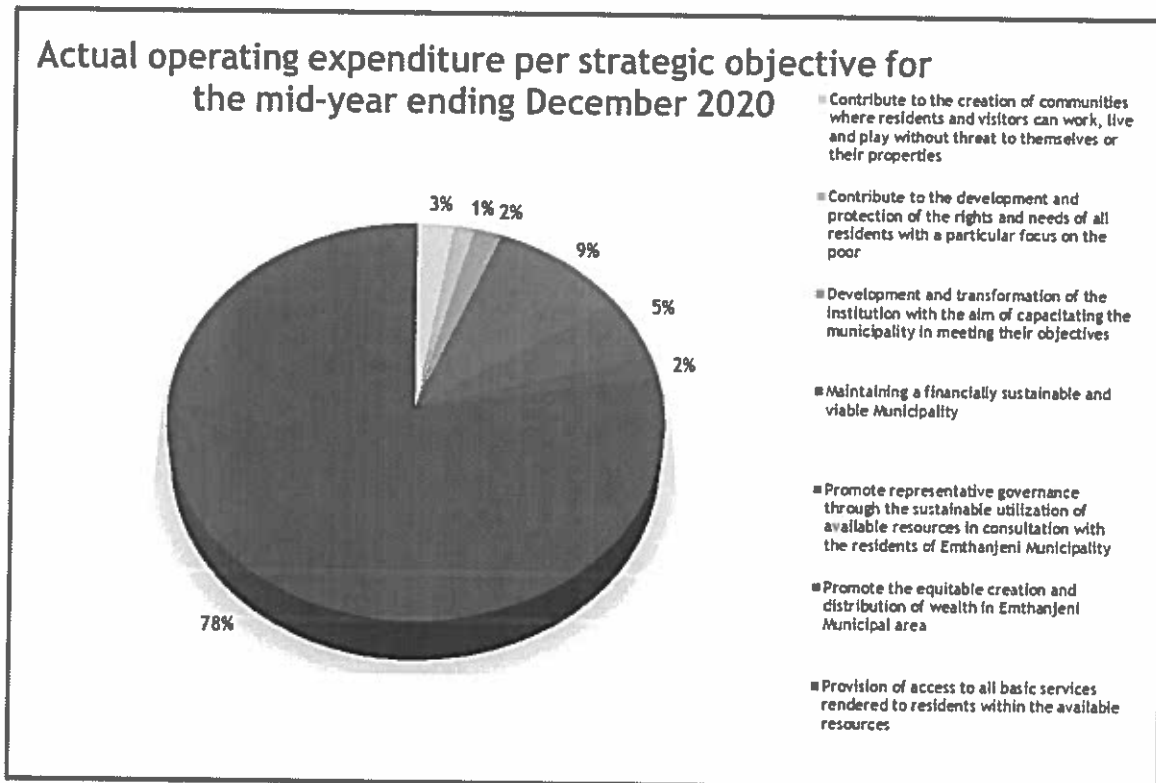
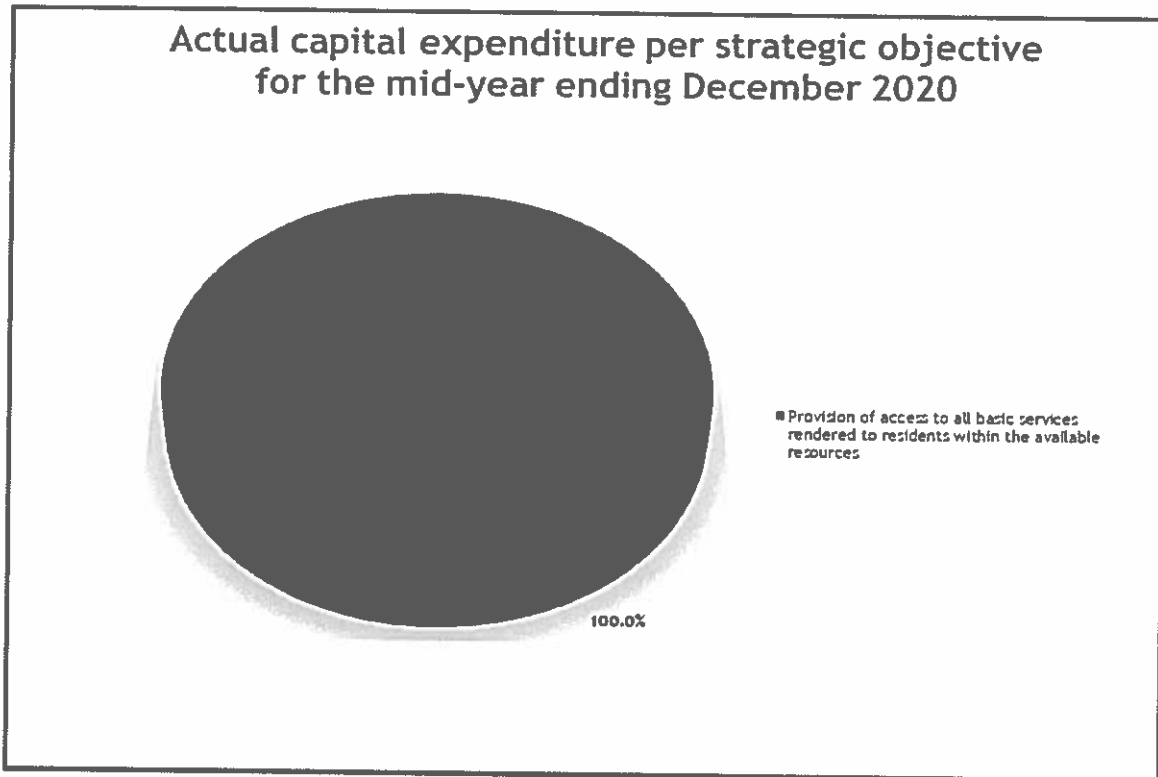
The graphs below indicate the budget operating and capital expenditure per strategic objective for 2020/21:



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The graphs below indicate the actual operating and capital expenditure per strategic objective for the mid-year ending December 2020:

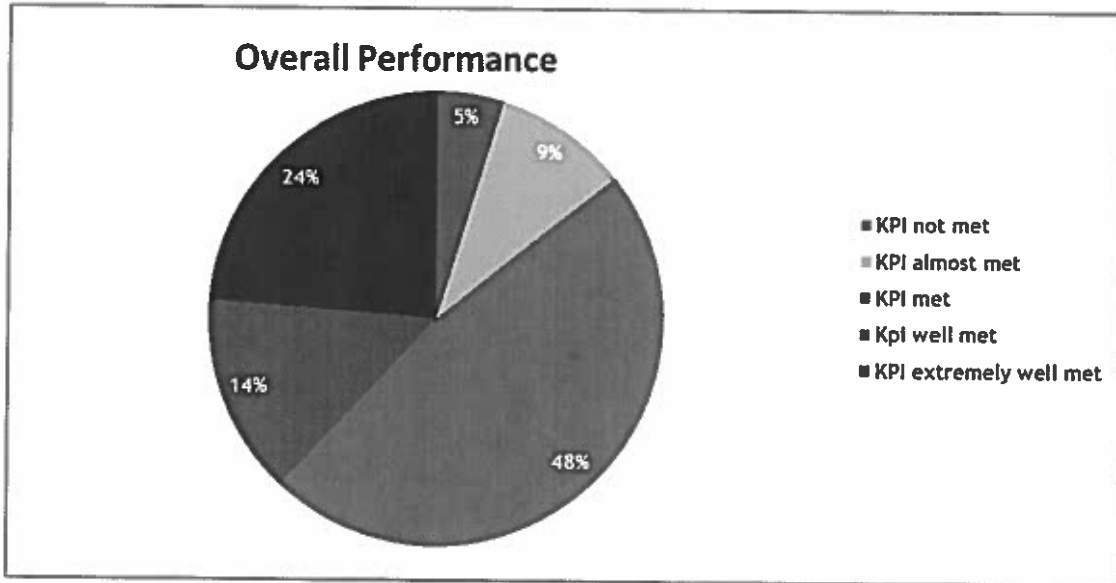


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2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2020/21

2.1 OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2020



Measurement Category	Objectives					Total
	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	Provision of access to all basic services rendered to residents within the available resources	
KPI Not Met	0	0	0	0	1	1
KPI Almost Met	1	0	0	0	1	2
KPI Met	1	0	1	1	7	10
KPI Well Met	0	1	0	1	1	3
KPI Extremely Well Met	0	0	1	0	4	5
Total	2	1	2	2	14	21

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Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2020

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2020 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 85.72% (20 of 23) of the applicable KPI's for the period as at 31 December 2020. The remainder of the KPI's (27) on the Top Layer SDBIP out of the total number of 50 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 14.28% (3 of 23) KPI targets were not achieved as at 31 December 2020 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 2021 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 2019/20.

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 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL7	70% of the maintenance budget for Community Halls spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved Community Halls maintenance budget spent by 30 June 2021	All	26.00%	5.00%	25.00%	25.00%	23.72%	O
Corrective action		The Cashflow position does not allow total spending now. Upon improvement of Cash position, the spending will pick up and increase							
TL20	70% of approved budget spent by 30 June 2021 for the upgrading of buildings and fencing in the Emthanjeni municipal area	% of the budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	85.00%	0.00%	15.00%	15.00%	15.00%	G

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
	{(Actual expenditure divided by the total approved budget) x 100}								

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 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL27	Provide free basic services to indigent households as at 30 June 2021	Number of indigent households receiving free basic services as at 30 June 2021	All	3 335	3 000	3 000	3 000	3 771	G2

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 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL5	Limit vacancy rate to 15% of budgeted posts by 30 June 2021 [(Number of funded posts vacant divided by budgeted funded posts)x100]	[(Number of funded posts vacant divided by budgeted funded posts)x100]	All	15.00%	0.00%	15.00%	15.00%	0.28%	B
TL11	Submit quarterly reports to the HR Portfolio Committee on the implementation of the COVID-19 response plan	Number of reports submitted	All	New Key Performance Indicator for 2020/21	1	1	2	2	G

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iv) Maintaining a financially sustainable and viable Municipality

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL32	Submit the annual financial statements to the Auditor-General by 31 August 2020	Statements submitted to the AG by 31 August 2020	All	1	1	0	1	1	G
TL33	Achievement of a payment percentage of above 70% by 30 June 2021 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Payment % achieved	All	22.40%	70.00%	70.00%	70.00%	83.47%	G2

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL15	Conduct quarterly housing consumer education programs	Number of housing consumer education programs conducted	All	5	1	1	2	2	G
TL16	Conduct a quarterly verification of the housing needs register	Number of verification of the housing needs register conducted	All	4	1	1	2	2	G
TL18	70% of the maintenance budget of waste management spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of the budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	90.00%	5.00%	25.00%	25.00%	25.00%	G
TL23	Number of formal residential properties that receive piped water (credit and prepaid water) that is	Number of residential properties which are billed for water or have pre	All	8 000	8 000	8 000	8 000	8 000	G

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
	connected to the municipal water infrastructure network and billed for the service as at 30 June 2021	paid meters as at 30 June 2021							
TL24	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2021	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	All	7 000	7 000	7 000	7 000	7 000	G
TL25	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) and billed for the service as at 30 June 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	All	8 000	8 000	8 000	8 000	8 000	G
TL26	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	All	8 000	8 000	8 000	8 000	8 000	G
TL28	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2021 {(Actual amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent by 30 June 2021	All	80.00%	0.00%	15.00%	15.00%	36.61%	B

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL39	70% of the water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	64.41%	5.00%	25.00%	25.00%	14.79%	R
Corrective action		The Cashflow position does not allow total spending now. Upon improvement of Cash position, the spending will pick up and increase							
TL41	Achieve a 90% water quality quarterly as per SANS 241 requirements for all water sampling points	% water quality level	All	90.00%	90.00%	90.00%	90.00%	74.40%	O
Corrective action		Water quality will be closely monitored							
TL42	70% of the waste water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved waste water maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	94.22%	5.00%	25.00%	25.00%	55.08%	B
TL43	70% of the roads and stormwater maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved roads and stormwater maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	108.68%	5.00%	25.00%	25.00%	59.15%	B
TL45	70% of the recreational and swimming pool maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved recreational areas and swimming pool maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	63.91%	5.00%	25.00%	25.00%	39.33%	B

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL46	70% of the electricity maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	% of approved electricity maintenance budget spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100)	All	86.67%	5.00%	25.00%	25.00%	26.09%	G2

ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2020/21

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.

ANNUAL REPORT 2019/20

The draft Annual Report of the 2019/20 financial year will be tabled in Council within the extended legislative timeframe as was provided by the Minister of Finance due to Covid-19.

As prescribed in section 72(1)(a)(iii) of the MFMA the Accounting officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. Council will appoint an Oversight Committee, who will compile an oversight report. This report will include a summary of comments and conclusions on the Annual Report of the municipality for 2019/20.

However, to ensure the credibility of the 2019/20 Annual Report and that the information in the report is accurate, reliable and correct, it is currently being audited by the Auditor-General and the final draft will also be sent to them for verification. Thus, the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well.