

ANNUAL DRAFT BUDGET OF

VHEMBE DISTRICT MUNICIPALITY

2013/14 TO 2015/16

MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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1.1 MAYOR'S REPORT

Mayor's Report

**EXECUTIVE MAYOR'S REPORT TO THE 2013/14 IDP REVIEW AND
2015/16 DRAFT BUDGET COUNCIL MEETING OF 27 MARCH 2013**

Council report presented by His Worship the Executive Mayor of Vhembe District Cllr Matibe TB during Council meeting held on Wednesday the 27th of March 2013.

Speaker, Councillor Fungheni M.C

Chief Whip, Councillor Dali TS

Members of the Mayoral Committee and all Councillors

Deputy Chairperson of Local House of Traditional Leaders Khosi Vho
Mulima S.E

Mahosi / Tihosi

Administration under the Leadership of the Municipal Manager

Representatives of various Media Houses

Distinguished community members in the gallery

Allow me to take this opportunity to extend words of congratulations to Comrade Mdaka Falaza for his new appointment as Chairperson of Limpopo ANC Interim Committee. On behalf of the people of Vhembe, I wish you good luck. Your appointment by the National Executive Committee of the African National Congress confirms that Vhembe is a home of good and talented leaders.

Let me take this opportunity to introduce to you, our newly appointed Chief Financial Officer Ms Shivambu. The mandate given to Mrs Shivambu is straight forward, clean audit and nothing else.

We are meeting here today after a sweet victory by Bafana Bafana against Central Africa Republic. The people of Vhembe also join millions of South Africans in celebrating the victory of our national team.



Let me also extend my sympathy and condolences to the people of Mukula and Tshivhase in general for losing their Traditional Leader Khosi Vho Takalani. He was one of the many traditional leaders who continuously support

Government in its efforts of eradicating poverty and underdevelopment. I strongly believe that he is well accepted by his ancestors for his continuation with their legacy of serving the people with eagerness and devotion.

Madam Speaker

We are saddened by the recent ritual killing in Tshiulungoma Village. The killing of Mutshidzi Raminyimi, a 9 year old child has shocked the people of Vhembe. We have also saddened by the death of Masana Manganyi of Olifanshoek. A 7 year old child who was raped by his uncle and later died in Elim hospital.

I call upon our law enforcement agencies to arrest all the perpetrators of these barbaric deeds. Let us go out and mobilize communities to expose and give information to the police. I believe that our justice system will ensure that all these hooligans spend the rest of their lives in jail.

Madam Speaker

Let me also join millions of South Africans who are mourning the death of our 13 soldiers who lost their lives in combat in Central Africa Republic. All of us must stand together to support their families in this hour of loss and bereavements. May God give their families strength in these difficult moments.

Recently, Department of Health had hosted World TB celebration in our district. It has been revealed that infection rate in our district is increasing . Makhado Municipality is the hardest hit in all 30 municipalities in the province . I urge all of us to go out in communities to become ambassadors of TB and in particular encourage the completion of treatment and testing, since prevention and early detection can save lives of our people.



In his State of the Nation address , President Jacob Zuma emphasised on need to align all government programmes with the priorities identified by the National Development Plan. The President further commits all spheres of government to focus on Infrastructure Development.

Madam Speaker

In his budget speech, Minister of Finance Pravin Gordon inform the nation about the poor performance of our economy which has resulted in under collection of revenue . Such under collection has negative impact on our budget. The time has come for this Council to minimize unnecessary expenditure and comply with austerity measures to save money. Resources should be directed to all programmes geared to improve service delivery . Like I have indicated in our last council meeting that this Council will not tolerate poor performance and none compliance to issues raised by AG report .

More than 60% of the total draft budget is dedicated to address water challenges in our district , the time has come for the people of our district to access water within a reasonable distance . Access to clean and drinkable water is constitutional right that must be fulfilled by this Council without any compromise and further delay.

Madam Speaker

We are pleased and grateful by the support of the National Department of Water Affairs and Environment. Both the Minister and the Deputy Minister have visited our area to officially launch the Mutale water project which is funded by SADC and to hand over Mukula Water Project . We will continue to liaise with the office of the Minister to accelerate the implementation of Projects connected to Nandoni Dam .



As a district, we have an obligation to support our local municipalities particularly after such a devastating disaster experienced by our district. We must set aside resources which will make it possible for the local municipalities to respond to challenges posed by the disaster . We must ensure that graders and other equipments are purchased for our local municipalities .

Comrade Chief Whip

I invite all members of this important house to participate in all public hearings consultations process for both budget and IDP to begin very soon in all our local municipalities. This house has an obligation to inform and consult communities about the programmes and challenges. I wish all members of this house to enjoy their Easter Holiday and come back with more strength. Let me conclude by submit the following items for Council consideration:

- 2013/16 Draft Budget
- 2013/14 Draft IDP Review
- Appointment of Acting General Manager : Corporate Services
- Request for parity from DWA

Submission for information:

- Audit Action Plan Report

1.2 RESOLUTIONS

On 27 March 2013 the Council of Vhembe District Municipality meet at Vhembe Council Chamber to consider the draft budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:

The Council of Vhembe District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.2.1 The annual draft budget of the municipality for the financial year 2012/13 and the multi-year and single-year capital appropriations as set out in the following tables:
- 1.2.2 Budgeted Financial Performance (revenue and expenditure by standard classification);
- 1.2.3 Budgeted Financial Performance (revenue and expenditure by municipal vote);
- 1.2.4 Budgeted Financial Performance (revenue by source and expenditure by type); and
- 1.2.5 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source.
- 1.2.6 The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
- 1.2.7 Budgeted Financial Position as contained in Table 23.
- 1.2.8 Budgeted Cash Flows as contained in Table 24;
- 1.2.9 Cash backed reserves and accumulated surplus reconciliation as contained in Table 25.
- 1.2.10 Asset management as contained in Table 26 and
- 1.2.11 Basic service delivery measurement as contained in Table 27.

The Council of Vhembe District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2012: the tariffs for the supply of water – as set out in Annexure A

1.3 EXECUTIVE SUMMARY

The 2013/14 medium term budget was developed within the municipality budget framework, municipal budget and reporting frameworks and treasury guidelines. A total of **R1, 258, 032, 381** for 2013/14 medium term is proposed comprising of **R631, 333,409** for operating budget and **R626, 698, 972** for capital budget.

The municipality has experienced a positive budget growth of 10.5% compared to the 2013/14 financial year. The 91% of the budget funding is based on grants and subsidies provided for by the national government. The grants are utilized to fund both operating and capital expenditure.

The budget was prepared in line with the National, provincial and district priorities to ensure that services are planned according to planning guidelines.

BUDGET ITEM	2012/13	2013/14	2014/15
Operating Expenditure	R631, 333, 409	R694,466,749	R734,051,354
Capital Budget	R626, 698, 972	R688,433,943	R1,656,241,439
TOTAL	R1,258, 027, 638	R1,104,612,084	R1,146,089,140

1.4 REVENUE FRAMEWORK

The 2013/14 revenue allocation has increase by 10.45% from **R1, 138,957,857** allocated for 2012/13 financial year to R1 258,032,381 . Revenue is derived from grants and subsidies received from both Provincial and National spheres of government as gazetted in the Division of Revenue Act, herein referred to as DORA. Revenue is also derived from municipal own funding received through interest earned on investments, sale of tender documents, rental of property and water sales.

REVENUE BY SOURCE	2013/14	2014/15	2015/16
	Budget	Budget	Budget
Conditional grant	597 816 755	648 180 000	806 904 000
Unconditional Grant	524 104 000	589 779 000	668 296 000
Water Sales	79 200 158	83 635 367	86 750 000
SARS- VAT Refund	46 608 672	49 218 758	82 071 439
	6 500 000		
Interest Receive		6 500 000	6 500 000
Other Income	3 798 053	5 587 568	5 720 000
TOTAL	1 258 027 638	1 382 900 692	1 656 241 439

It is clear from the table above that 89% of the anticipated revenue is funded from government grants and 11% from own source. In order to sustain government conditional grants, the municipality must accelerate spending of capital projects funded from grants. Allocation of resources towards investing in water services has been intensified because water provision is the main source of revenue for the municipality. Revenue generated from water provision has been ring fenced in order to sustain water provision within the district.

1.5 OPERATING EXPENDITURE FRAMEWORK

The tabling of the 2013/2014 budget is a statement of our commitment to provide municipal services to the community of Vhembe District. The operating budget totals **R631,333,409**. The operating budget consist of the following expenditure items:

OPERATING BUDGET	
Employee Related Cost	367 862 097.99
Councillors Remuneration	9 546 361.51
General Expenses	190 675 303.71
Repairs and Maintenance	63 249 645.69
TOTAL OPERATING BUDGET	631 333 408.90

Funding of the operating budget is mainly from the Equitable share allocation, Water operating subsidy grant received from Department of Water Affairs (DWA) and a portion of own funds.

To support the 2013/13 operating budget the Tariff structure has been reviewed and in summary, 10 % increase will be effected on the water tariff and 5.6 % increase on the sale of tender documents as well as the rental of Thusong Centre from the 1st July 2012. Provision has been made for the provision of free basic water and sanitation to the poor households.

1.6 CAPITAL EXPENDITURE

The Capital Budget totals R 626 698 972 and is funded mainly through Government Grants and own revenue.

The municipality has also reviewed all the budget related policies to support the implementation of the Service Delivery and Budget Implementation Plan.

1.7 ANNUAL BUDGET TABLES

See attached Budget Tables as per Budget and Reporting Regulations

PART 2 – SUPPORTING DOCUMENTATION

2.1 BUDGET PROCESS

The budget process is an effective process that every local government must undertake to ensure good governance and accountability. The process outlines the current and future direction that the district would follow in order to meet legislative stipulations. The budget process enables the district to optimally involve residents and other stakeholders in the budgeting process.

The preparation process is guided by the following legislative, requirements:

- Municipal Finance Management Act
- Municipal Systems Act and
- Municipal Structures Act

Vhembe District Municipality Budget/Integrated Development Plan (IDP) Review processes for the 2013/14 financial year started with the development and approval in August 2012 of the “Process Plan for the Budget formulation see below schedule

BUDGET PROCESS PLAN FOR THE 2012/13 FINANCIAL YEAR

FIRST QUARTER		JULY-SEPTEMBER 2012		
ACTIVITY	TASK	RESPONSIBLE PERSON	PARTICIPANTS	TIME-SCHEDULE
1/1 Tabling Budget Process Plan	Tabling Development of Budget Process Plan	C.F.O, Finance Portfolio Chairperson and Executive Mayor	IDP Steering, Portfolio & Mayoral committees and Council	Proposed:08 Aug 2012
1/2 Revenue Allocation	Determining Draft initial allocation to Votes (Departments)	C.F.O	Steering Committee & Management Committee	19 Sep 2012
	Determining Proposed Rates & Service Charges			10 Oct 2012
SECOND QUARTER		OCTOBER-DECEMBER 2012		
2/1 Report of the previous year Audited statement and Annual Report	Presenting of Auditor General Report and Draft Annual Report	C.F.O & Municipal Manager	Steering & Management Committees	03 & 12 Dec 2012
2/3 Prepare proposed Budget and Plans for the next Financial	Issuing Budget guidelines	C.F.O	IDP Steering Committee and Management.	

year.	Departmental Presentation of proposed Budget & Plans Presentation of Budget related Policies	All Departments	IDP Steering committee, Management Committees, and Local Labour Forum	
THIRD QUARTER		JANUARY- MARCH 2013		
3/1 Budget Adjustment	Presenting of Budget Adjustment	C.F.O	IDP Steering & Management Committees,	21 Jan 2013
3/2 Budget Adjustment	Submission of Budget Adjustment and Annual Report	C.F.O & Portfolio and Executive Mayor	Finance Portfolio & Mayoral Committees and Council	15/17 & 28 Jan 2013
3/3 Reporting of Audited Statement & Annual Report				
3/4 Consolidate Budget and Plans for the next Financial year.	Tabling of Consolidated Drafts IDP Review & Budget, Budget related Policies, Draft SDBIP and Plans for the next Financial year.	C.F.O, Municipal Manager & Portfolio and Executive Mayor	IDP/Budget Steering, Management, Mayoral Committees, IDP Rep Forum and Council	01, 04 and 21 Mar 2013

FOURTH QUARTER

APRIL-JUNE 2013

4/1 Approval of Budget	Submission of Draft Multi Year Budget to Stakeholders	C.F.O	National & Provincial Treasury and COGTA (DPLGH)	01 Apr 2013
	Public Participation & Consultation Process	Executive Mayor	Public	03-05 Apr 2013
	Consolidation of inputs, Finalization and Submission of Multi Year Budget.	C.F.O, Municipal Manager, Finance Portfolio Chairperson & Executive Mayor	IDP/Budget Steering, Management, Mayoral Committees, IDP Rep Forum and Council	23 May 2013
	Submission of SDBIP			
	Submission of Approved Multi Year Budget to Stakeholders	C.F.O	National & Provincial Treasury and COGTA (DPLGH)	31 May 2013
	Approval and Signing of Performance Agreement	Executive Mayor	Municipal Manager & Section 57 Managers	30 Jun 2013

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

(Copy table SA8 and attach here)

2.4 OVERVIEW OF BUDGET- RELATED POLICIES

The municipality has various policies which relate to budgeting and financial management in the municipality. These Financial policies comply with the MFMA and its promulgated regulations. The following attached budget related policies were amended:

- Credit Control and Debt Collection policy
- Supply Chain Management Policy
- Subsistence and Travelling Policy
- Cell phone and 3G usage Policy
- Asset Management Policy
- Virement Policy
- Petty Cash Policy

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Budget assumptions/parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievements of the longer-term financial and strategic targets. The municipal fiscal environment is influenced by a variety of macro economic control measures. National Treasury provides guidelines on the ceiling of year-on-year increases in the total operating budget.

The following principles and guidelines directly informed the compilation of the budget:

- The priorities and targets in relation to the key strategic focus areas as determined in the IDP
- The tariff increases to take in to account service provision

- Division of Revenue Act
- An assessment of the capacity to implement the budget
- Expenditure trend of the current and the past three financial year
- The need to enhance the municipality's revenue base.

The multiyear budget is therefore based on the following tariff increase:

See Annexure A Attached:

2.5 OVERVIEW OF BUDGETING FUNDING

The funding of the operating and capital budget per source is as follows:

REVENUE BY SOURCE	2013/14	2014/15	2015/16
	Budget	Budget	Budget
Conditional grant	597 816 755	648 180 000	806 904 000
Unconditional Grant	524 104 000	589 779 000	668 296 000
Water Sales	79 200 158	83 635 367	86 750 000
SARS- VAT Refund	46 608 672	49 218 758	82 071 439
Interest Receive	6 500 000	6 500 000	6 500 000
Other Income	3 798 053	5 587 568	5 720 000
TOTAL	1 258 027 638	1 382 900 692	1 656 241 439

2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Operating grants and subsidies represent the bulk of the revenue sources of the VDM. With the abolishment of RSC levies, the VDM is totally dependent on National and Provincial grants and subsidies as revenue source.

2.8 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

No allocation will be transferred to Local Municipalities.

2.9 COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Provision is made for an increase in Councilors by 5.6% and employee benefits Salary was increased in terms of Wage Collective Agreement for the period 1st July to 30 June 2015. The agreement provides for a wage increase based on the average CPI for the period 1st February 2012 and until 31st January 2013, plus 1.25 per cent for the 2013/14 financial year.

See SA 22 Budget table on employee remuneration

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

See Budget Tables SA 27

2.11 CAPITAL EXPENDITURE DETAILS

The total allocation to the capital expenditure is R626, 698, 972 which is 46% of the total budget and it's distributed as follows:

CAPITAL BUDGET	
Capital Outlay	9 388 217.12
Contribution to Project	617 310 755
TOTAL	<u>626 698 972.12</u>

CAPITAL PROJECTS	
ROADS	6 000 000.00
LED PROJECTS	8 550 000.00
WATER	541 260 755.00
SEWER	36 500 000.00
SANITATION	25 000 000.00
	<u>617 310 755.00</u>

2.12 LEGISLATION COMPILATION STATUS

Disclosure on implementation of MFMA chapter Legislation

The passing of the MFMA into law was a key milestone that had a fundamental impact on municipal financial management that required transformation in financial discipline and planning processes.

The budget preparation for 20013/14 has met this entire key requirement.

The following are some of the MFMA areas and relative status

IDP

The 2013/14 review process is done, including public consultation as required by legislation

BUDGET

This annual budget has been develop taking the MFMA and national treasury requirements into account budget are being tabled and approved with the required legislative timeframes.

ANNUAL

The annual report has been developed in terms of the MFMA.

IN YEAR REPORT

Reports was done in terms of MFMA and National Treasury and send electronically copy National and Provincial Treasury

BUDGET AND TREASURY OFFICE

A budget and treasury office has been established in accordance with the MFMA and national treasury requirements

SDBIP

The SDBIP document is at preparation stage taking the MFMA requirements into account.

AUDIT COMMITTEE

An audit committee has been established

2.13 OTHER SUPPORTING DOCUMENTS

2.14 MUNICIPAL MANAGER'S QUALITY CERTIFICATION