



AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS
AT
30 JUNE 2009

AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

I am responsible for the preparation of these annual financial statements, which are set out on pages to , in terms of Section 126(1) of the Municipal Finance Management Act, Act 56 of 2003 and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 11 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Municipal Manager

AMAJUBA DISTRICT MUNICIPALITY

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AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

FOREWORD

It is with great delight that I present the 2008/2009 Financial Statements to the Community, Council, Service Providers, Investors, Business People and parliament.

Much effort has gone into the preparation of the financial statements. In our quest to present user friendly financial statements, we have substantially converted to the GRAP accounting convention. Our conversion is in phases, the initial phase was property, plant and equipment, with the current phase covering almost the rest of the GRAP Standards, save only for those that were still at an exposure draft stage by the end of the financial year. Compliance with IAS 19 was also postponed in order to allow for appropriate capacity building. The final phase will be at the end of 2009/2010.

The major development this year is that we expect the opinion of the Auditor General to improve as a result of the impairment of the investment in Uthukela Water due to the uncertainty about the value of the investment created by the absence of Financial statements of the entity.

Reports from the entity indicate that by the end of December 2009, they expect to have finished drawing up the financial statements for the lagging years, which should put us in a position to bring back the investment in Uthukela Water at its correct value when we prepare the next set of Financial statements.

Let me take this opportunity to thank the councilors and staff of the municipality for the selfless contribution to the achievement of our service delivery objectives.

I thank the community for their continued involvement in public participation drives of the municipality like the Budget and IDP Roadshows.

I also thank the business community of the district area for their continued involvement in LED and AFLED structures where their input is always vital.

Your interest in local government matters is an inspiration to us. It motivates us to do our best while serving you.

I thank you all

Cllr MS Mlangeni
MAYOR: AMAJUBA DISTRICT MUNICIPALITY

GENERAL INFORMATION

MEMBERS OF THE EXECUTIVE COMMITTEE

Councillor MS Mlangeni - Mayor
Councillor TMM Phiri - Deputy Mayor
Councillor MI Dlamini
Councillor B Dlamini

GRADING OF LOCAL AUTHORITY

Grade 4

AUDITORS

Auditor-General

BANKERS

ABSA Bank Limited - Newcastle

REGISTERED OFFICE

Ithala Building
B9356
MADADENI
2951

Private Bag 6615
NEWCASTLE
2940

Tel No.(034)3297200
Fax No.(034)314 3785

COUNCIL MEMBERS OF AMAJUBA DISTRICT MUNICIPALITY

Cllr DB Mabuyakhulu

Cllr JCN Khumalo

Cllr. NP Stannard - Speaker

Cllr. P Croft - Speaker

Cllr. AT Zwane

Cllr. TV Buthelezi

Cllr. LPT Dhlomo

Cllr. SB Harber

Cllr. JP Khumalo

Cllr. HS Madonsela

Cllr. NS Matthews

Cllr. BJ Mntambo

Cllr. NJ Ndebele

Cllr. RB Ndimba

Cllr. EB Ndlovu

Cllr. AN Radebe

Cllr. JME Damons

Cllr. MA Sibeko

GENERAL INFORMATION

Cllr. TC Thungo
Cllr B L Zulu

Cllr V J Ngema
Cllr A Chuang Yu

MUNICIPAL MANAGER

Dr V J Mthembu - D. Administration

CHIEF FINANCIAL OFFICER

APPROVAL OF FINANCIAL STATEMENTS

The Annual Financial Statements set out on pages to were received by the Municipal Manager on the 24th of August 2009 and will be submitted to the Office of the Auditor General as per the provisions of the Municipal Finance Management Act (MFMA).

MUNICIPAL MANAGER

CHIEF FINANCIAL OFFICER

**AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009**

REPORT OF THE CHIEF FINANCIAL OFFICER

1. INTRODUCTION

The annual financial statements of the municipality presented with this report have been prepared in line with the provisions of the Municipal Finance Management Act using the GRAP.

These financial statements include operation results of water and sanitation services carried out by Uthukela Water on our behalf. However they do not include the position of the entity in form of assets and liabilities because such information is not available from uThukela Water (Pty) Ltd.

These annual financial statements are therefore unconsolidated. A consolidated set of annual financial statements will be prepared and presented once the information is available from uThukela Water (PTY) Ltd

2. OPERATING RESULTS

Details of the operating results per segmental classification of expenditure are included in Appendix D and E.

| | Actual 2009 | Actual 2008 | Variance 2008-2009 | Budget 2009 | Variance Actual/Budget |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|---------------------------|
| | R | R | % | R | % |
| Income | | | | | |
| Opening Surplus | 64,655,516 | 39,871,723 | 162% | | |
| Operating revenue for the the year | 148,024,186 | 65,440,223 | 226% | 108,345,258 | 137% |
| Appropriations for the year | -6,611,694 | 15,335,649 | -43% | | |
| Sub-total | 206,068,008 | 120,647,595 | 171% | 108,345,258 | 190% |
| Expenditure | | | | | |
| Operating Expenditure for the year | 125,395,710 | 55,992,079 | 224% | 108,345,258 | 116% |
| Closing Surpuls/deficit | 80,672,298 | 64,655,516 | 125% | - | |
| | | | | | |
| Sub-total | 206,068,008 | 120,647,595 | 171% | 108,345,258 | 190% |

2.1 General Services

AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

| | Actual 2009 | Actual 2008 | Variance 2008-2009 | Budget 2009 | Variance Actual/Budget |
|---------------------------------------|-------------|-------------|-----------------------|-------------|---------------------------|
| | R | R | % | R | % |
| Revenue | 148,024,186 | 65,440,223 | 226% | 108,345,258 | 137% |
| Expenditure | 125,395,710 | 55,992,079 | 224% | 108,345,258 | 116% |
| Surplus/(Deficit) | 22,628,476 | 9,448,144 | 240% | - | 0.0% |
| Surplus as percentage of total income | 15% | 14% | 106% | | 0% |

3. FINANCING OF CAPITAL EXPENDITURE

The expenditure on Property, Plant and Equipment during the year amounted to R20,979,601 (2007/2008: R2,821,753).

Full details of Property, Plant and Equipment are disclosed in Note 6 and appendices "B And C" to the Annual Financial Statements.

The capital expenditure of R20,979,601 was financed as follows:

| | Actual 2009 | Actual 2008 | Variance 2008-2009 | Budget 2009 | Variance Actual/Budget |
|-----------------------------|-------------------|------------------|-----------------------|-------------------|---------------------------|
| | R | R | % | R | % |
| Capital Replacement Reserve | 1,869,718 | 2,821,753 | 66% | 11,071,800 | 17% |
| External Loans | - | | | | |
| Finance leases | - | | | | |
| Grants and subsidies | 19,109,883 | 0 | 0% | 51,671,000 | 37% |
| | 20,979,601 | 2,821,753 | 743% | 62,742,800 | 33% |

AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

4. RECONCILIATION OF BUDGET TO ACTUAL

4.1 OPERATIONAL BUDGET

| | Actual 2009 | Actual 2008 | Variance 2008-2009 | Budget 2009 | Variance Actual/Budget |
|---|--------------------|-------------------|-----------------------|--------------------|---------------------------|
| | R | R | % | R | % |
| REVENUE | | | | | |
| Service Charges | 5,646,848 | 6,063,896 | 93% | 8,025,407 | 70% |
| Interest Earned - External Investments | 13,486,665 | 6,875,069 | 196% | 7,000,000 | 193% |
| Government Grants and Subsidies-Operating | 60,954,079 | 51,238,326 | 119% | 67,225,873 | 91% |
| Other Income | 9,295,106 | 1,262,932 | 736% | 26,093,978 | 36% |
| Operating Projects Government Grants | 39,531,605 | | 0% | - | 0% |
| Government Grants - Property, Plant & Equipment | 19,109,883 | | 0% | - | 0% |
| Sub-total | 148,024,186 | 65,440,223 | 226% | 108,345,258 | 137% |
| EXPENDITURE | | | | | |
| Employee Related Costs | 21,072,677 | 15,045,295 | 140% | 24,083,499 | 87% |
| Remuneration of Councillors | 2,689,502 | 2,779,354 | 97% | 3,722,022 | 72% |
| Depreciation | 2,631,812 | 2,027,503 | 130% | 1,570,000 | 168% |
| Repairs and Maintenance | 1,481,494 | 512,243 | 289% | 2,049,604 | 72% |
| Interest Paid | 30,788 | 292,787 | 11% | 30,400 | 101% |
| General Expenses - Other | 57,941,841 | 35,334,897 | 164% | 76,889,733 | 75% |
| Loss on disposal of Property, Plant and Equipment | 15,991 | - | 0% | - | 0% |
| Government Grs -Operating Projects | 39,531,605 | - | 0% | - | 0% |
| Sub-total | 125,395,710 | 55,992,079 | 224% | 108,345,258 | 116% |
| Closing Surplus/deficit | 22,628,476 | 9,448,144 | 240% | - | 0% |

**AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009**

4.2 CAPITAL BUDGET

| | Actual 2009 | Actual 2008 | Variance 2008 - 2009 | Budget 2009 | Variance Actual/Budget |
|---------------------------------|-------------------|------------------|-------------------------|-------------------|---------------------------|
| | R | R | % | R | % |
| CAPITAL BUDGET | | | | | |
| Executive and Council | 78,649 | 74,839 | 105% | 20,000 | 393% |
| Municipal Manager | 189,455 | 16,782 | 1129% | 120,000 | 158% |
| Corporate Services/Gijima | 309,165 | 184,069 | 168% | 2,409,000 | 13% |
| Community Services | 17,076,852 | 1,252,500 | 1363% | 20,600,000 | 83% |
| Financial Services | 121,111 | 88,807 | 136% | 200,000 | 61% |
| Engineering Services | 3,117,169 | 805,191 | 387% | 38,061,000 | 8% |
| Planning & Development Services | 69,605 | 399,565 | 17% | 402,800 | 17% |
| Disaster Management/Tousong | 17,595 | - | 0% | 930,000 | 2% |
| Sub-total | 20,979,601 | 2,821,753 | 743% | 62,742,800 | 33% |

5. ACCUMULATED SURPLUS

The balance of the Accumulated Surplus as at 30 June 2009 amounted to R 80,672,298 (30 June 2008: R64,655,516(Adjusted balance after conversion to Grap) and is made up as follows:

| | |
|--------------------------------|-------------------|
| Opening Balance : | 64,655,516 |
| Appropriations for the Year | -6,611,694 |
| Surplus/(Deficit) for the Year | 22,628,476 |
| Closing Balance | 80,672,298 |

EXPRESSION OF APPRECIATION

I am grateful to the Mayor, Deputy Mayor, Speaker, members of the Executive Committee, Councillors, the Audit Committee, the Municipal Manager and Heads of Departments for the support extended during the financial year. A special word of thanks to all staff who assisted with the collation of year-end information, for without their assistance these Annual Financial Statements would not have been possible

AMAJUBA DISTRICT MUNICIPALITY
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2009

| | Note | 2009 R | 2008 R |
|--|------|---------------------------|---------------------------|
| NET ASSETS AND LIABILITIES | | | |
| Net Assets | | 80,672,298 | 65,619,976 |
| Capital Replacement Reserve | 2 | - | 16,059,843 |
| Disaster Management Fund | 3 | - | 240,266 |
| Accumulated Surplus | 14 | 80,672,298 | 49,319,867 |
| Non-Current Liabilities | | 113,214 | 18,759,904 |
| Long-Term Liabilities | 5 | 113,214 | 205,141 |
| Trust Funds | 4 | - | 18,554,763 |
| Non-Current Provisions | | - | |
| Current Liabilities | | 76,404,292 | 55,148,678 |
| Consumer Deposits | | - | - |
| Current Provisions | 9 | 328,819 | 370,873 |
| Creditors | 10 | 28,796,081 | 31,504,396 |
| Unspent Conditional Grants and Receipts | 10 | 46,776,170 | 23,200,049 |
| Vat | 10 | 414,512 | - |
| Current Portion of Long-Term Liabilities | 5 | 88,710 | 73,359 |
| Total Net Assets and Liabilities | | <u>157,189,804</u> | <u>139,528,559</u> |
| ASSETS | | | |
| Non-Current Assets | | 44,028,739 | 24,514,519 |
| Property, Plant and Equipment | 6 | 34,487,228 | 15,987,500 |
| Intangible Assets | 6 | 179,969 | 360,432 |
| Agricultural Assets | 6 | - | - |
| Investments | 7 | 9,361,542 | 8,166,587 |
| Current Assets | | 113,161,065 | 115,014,039 |
| Other Debtors | 8 | 6,286,997 | 18,822,337 |
| VAT | 8 | - | 2,794,339 |
| Current Portion of Long-Term Receivables | 8 | - | 22,939 |
| Call Investment Deposits | 7 | 91,811,059 | 81,858,377 |
| Cash | 19 | 3,006 | 3,200 |
| Bank | 19 | 15,060,002 | 11,512,846 |
| Total Assets | | <u>157,189,804</u> | <u>139,528,558</u> |

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AMAJUBA DISTRICT MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2009

| ACTUAL 2008 R | | Note | ACTUAL 2009 R | BUDGET 2009 R |
|---------------------|---|------|---------------------|---------------------|
| | REVENUE | | | |
| - | Property Rates | | - | - |
| - | Property Rates/Penalties Imposed | | - | - |
| 6,063,896 | Service Charges | | 5,646,848 | 8,025,407 |
| - | Rental of Facilities and Equipment | | - | - |
| 6,875,069 | Interest Earned - External Investments | 13 | 13,486,665 | 7,000,000 |
| - | Interest Earned - Outstanding Debtors | | - | - |
| - | Dividends Received | | - | - |
| - | Fines | | - | - |
| - | Licences and Permits | | - | - |
| 51,238,326 | Government Grants and Subsidies-Operating Expenditure | | 60,954,079 | 67,225,873 |
| 1,262,932 | Other Income | | 9,295,106 | 26,093,978 |
| - | Operating Projects Government Grants | | 39,531,605 | - |
| - | Government Grants - Property, Plant & Equipment | | 19,109,883 | - |
| - | Donations and Public Contributions - Property, Plant & Equipment | | - | - |
| - | Gains on Disposal of Property, Plant and Equipment | | - | - |
| 65,440,223 | Total Revenue | | 148,024,186 | 108,345,258 |
| | EXPENDITURE | | | |
| 15,045,295 | Employee Related Costs | | 21,072,677 | 24,083,499 |
| 2,779,354 | Remuneration of Councillors | 11 | 2,689,502 | 3,722,022 |
| - | Bad Debts | | - | - |
| - | Collection Costs | | - | - |
| 2,027,503 | Depreciation | | 2,631,812 | 1,570,000 |
| 512,243 | Repairs and Maintenance | | 1,481,494 | 2,049,604 |
| 292,787 | Interest Paid | | 30,788 | 30,400 |
| - | Bulk Purchases | | - | - |
| - | Contracted Services | | - | - |
| - | Grants and Subsidies Paid | | - | - |
| 35,334,897 | General Expenses - Other | | 57,941,841 | 76,889,733 |
| - | Loss on disposal of Property, Plant and Equipment | | 15,991 | - |
| - | Government Grs -Operating Projects | | 39,531,605 | - |
| 55,992,079 | Total Expenditure | | 125,395,710 | 108,345,258 |
| 9,448,144 | SURPLUS | | 22,628,476 | - |
| - | Share of surplus of associate accounted for under the equity method | | - | - |
| 9,448,144 | SURPLUS FOR THE YEAR | | 22,628,476 | - |

Refer to Appendix E for the comparison with the approved budget

AMAJUBA DISTRICT MUNICIPALITY
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2009

| | <u>COID Fund</u> | <u>Capital Replacement Reserve</u> | <u>Capitalisation Reserve</u> | <u>Government Grant Reserve</u> | <u>Donations and Public Contributions</u> | <u>Disaster Management Fund</u> | <u>Accumulated Surplus</u> | <u>Total</u> |
|---|------------------|------------------------------------|-------------------------------|---------------------------------|---|---------------------------------|----------------------------|-------------------|
| | R | R | R | R | R | R | R | R |
| 2008 | | | | | | | | |
| Balance at 01 July 2007 | - | - | 14,043,053 | - | - | 240,266 | 45,420,218 | 59,703,537 |
| Correction of Error | - | - | - | - | - | - | - | - |
| Reserves correction of error | - | - | (14,043,053) | - | - | - | 14,043,053 | - |
| Restated Balance | - | - | - | - | - | 240,266 | 59,463,271 | 59,703,537 |
| Surplus for the year | - | - | - | - | - | - | 9,448,144 | 9,448,144 |
| Transfer to CRR | - | 14,043,053 | - | - | - | - | (14,043,053) | - |
| Transfer to Revaluation Reserve | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment Purchased | - | - | - | - | - | - | - | - |
| VAT Corrections | - | - | - | - | - | - | (5,548,495) | (5,548,495) |
| Donated/Contributed PPE | - | - | - | - | - | - | - | - |
| Depreciation on Donated PPE | - | - | - | - | - | - | - | - |
| Transfer to / from Provisions | - | 2,016,789 | - | - | - | - | - | 2,016,789 |
| Insurance Claims Processed | - | - | - | - | - | - | - | - |
| Offsetting of Depreciation | - | - | - | - | - | - | - | - |
| Balance at 30 June 2008 | - | 16,059,842 | - | - | - | 240,266 | 49,319,867 | 65,619,976 |
| 2009 | | | | | | | | |
| Balance at 01 July 2008 | - | 16,059,842 | - | - | - | 240,266 | 49,319,867 | 65,619,975 |
| Transfer to CRR | - | 628,007 | - | - | - | (628,007) | - | - |
| Transfers to / from Provisions | - | 105,000 | - | - | - | (412,259) | - | (307,259) |
| Transfer from/to Capital Development Fund | - | (16,792,849) | - | - | - | - | 16,792,849 | - |
| Transfer from Operating Expenditure | - | - | - | - | - | 800,000 | - | 800,000 |
| Correction of Error (Note) | - | - | - | - | - | - | (1,457,200) | (1,457,200) |
| Restated Balance | - | - | - | - | - | - | 64,655,516 | 64,655,516 |
| Surplus for the year | - | - | - | - | - | - | 22,628,476 | 22,628,476 |
| Transfer to CRR | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment Purchased | - | - | - | - | - | - | - | - |
| VAT Recovered | - | - | - | - | - | - | - | - |
| Transfers to / from Provisions | - | - | - | - | - | - | - | - |
| Transfer from/to Capital Development Fund | - | - | - | - | - | - | - | - |
| Insurance Claims Processed | - | - | - | - | - | - | - | - |
| Transfer from Operating Expenditure | - | - | - | - | - | - | - | - |
| Transfer to Operating Income | - | - | - | - | - | - | (8,498,683) | (8,498,683) |
| Prior Years Expenditure & Adjustments | - | - | - | - | - | - | (141,418) | (141,418) |
| Prior Years Receipts | - | - | - | - | - | - | 2,028,406 | 2,028,406 |
| Balance at 30 June 2009 | - | - | - | - | - | - | 80,672,298 | 80,672,298 |

AMAJUBA DISTRICT MUNICIPALITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

| | Note | 2009 R | 2008 R |
|---|------|---------------------|---------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Cash receipts from ratepayers, government and other | 15 | 173,466,260 | 61,079,919 |
| Cash paid to suppliers and employees | 16 | (125,068,968) | (43,836,731) |
| Cash generated from operations | | 48,397,292 | 17,243,188 |
| Interest received | 17 | 13,486,665 | 6,875,069 |
| Interest paid | 17 | (30,788) | (150,632) |
| NET CASH FROM OPERATING ACTIVITIES | | 61,853,168 | 23,967,625 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchase of property, plant and equipment | 18 | (20,979,601) | 2,821,753 |
| Proceeds on disposal of property, plant and equipment | 19 | 12,534 | 7,488,015 |
| Decrease in non-current receivables | | - | - |
| (Increase)/Decrease in non-current investments | 19 | (1,194,956) | (1,045,046) |
| NET CASH FROM INVESTING ACTIVITIES | | (22,162,022) | 9,264,723 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Decrease in Long Term Liabilities | 20 | (76,576) | (67,154) |
| Increase/(Decrease) in consumer deposits | | | - |
| Non-operating income receipted in provisions/reserves | | | (5,610,373) |
| Non-operating expenditure charged against provisions/reserves | | (26,114,926) | |
| NET CASH FROM FINANCING ACTIVITIES | | (26,191,502) | (5,677,527) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | 13,499,644 | 27,554,821 |
| Cash and cash equivalents at the beginning of the year | 21 | 93,374,424 | 65,819,603 |
| Cash and cash equivalents at the end of the year | 21 | 106,874,068 | 93,374,424 |
| | | (13,499,644) | (27,554,821) |

AMAJUBA DISTRICT MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

Changes on implementation of Grap

Note : In terms of GRAP 1 - The Capitalisation Reserve, Donations and Disaster Management Fund have been transferred retrospectively from 30 June 2008 to the Accumulated Surplus. (Refer to Statement of Changes in Net Assets), Government Grant Reserve has been transferred to Current Liabilities.

| | 2009 | 2008 |
|---------------------------------------|------|------------|
| Consolidated Capital Development | 0 | 16,059,843 |
| Capital Replacement Reserve Fund | 0 | 0 |
| (Refer to Appendix A for more detail) | 0 | 16,059,843 |

UNSPENT CONDITIONAL GRANTS AND RECEIPTS

| GOVERNMENT GRANT RESERVE | - | 22,708,869 |
|---|---|-------------------|
| National Grants | - | 7,548,866 |
| Provincial Grants and Subsidies | - | 15,160,003 |
| Other Conditional Receipts | - | 731,446 |
| Total Conditional Grants and Subsidies | - | 23,440,316 |

Government Grant Transferred to Current Liabilities as:

| | | |
|---|-------------------|-------------------|
| Conditional Grants from Government | 46,588,188 | 22,708,869 |
| National Grants | 13,654,569 | 7,548,866 |
| Provincial Grants and Subsidies | 32,933,619 | 15,160,003 |
| Other Conditional Receipts | 187,983 | 731,446 |
| Total Conditional Grants and Subsidies | 46,776,170 | 23,440,316 |
| Amount received and invested until utilised | 46,776,170 | 23,440,316 |

Refer to Appendix F and Appendix G for a reconciliation of Conditional Grants and Receipts from

Note: 2008 - A Correction of Error adjustment was made to Conditional Grant Receipts in the amount of R 1,457,200 - refer to detail on Unappropriated Surplus Account.

Changes to Internal Advances

Internal interest and internal redemption charges are no longer recognised in the annual financial statements. Accrued Interest earned and redeemable portion of Loan was accounted for and written against the Unappropriated Surplus account
Reverse the internal advances made balance against the advances received balance in the borrowing service.

| | | |
|--|---|-----------|
| Internal Advances-Office Building | - | 1,050,000 |
| (Ring Fenced with Accumulated Surplus Account) | - | 1,050,000 |

AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

1. ACCOUNTING POLICIES

1.1. BASIS OF PRESENTATION

The Annual Financial Statements have been prepared in accordance with the Standards of General Recognised Accounting Practice (GRAP) as prescribed by the Minister of Finance in terms of General Notice 516 in Government Gazette 31021 and General Notices 991 and 992 in Government Gazette 28095. The following Standards of GRAP are applied in this financial year.

| Reference | Topic |
|------------------|--|
| GRAP 1 | Presentation of financial statements |
| GRAP 2 | Cash flow statements |
| GRAP 3 | Accounting policies, changes in accounting estimates and errors |
| GRAP 4 | The effects of changes in foreign exchange rates |
| GRAP 6 | Consolidated and Separate Financial Statements |
| GRAP 7 | Investment in Associates |
| GRAP 8 | Interests in Joint Ventures |
| GRAP 9 | Revenue from Exchange Transactions |
| GRAP 12 | Inventories |
| GRAP 13 | Leases |
| GRAP 14 | Events after reporting date |
| GRAP 16 | Investment Property |
| GRAP 17 | Property, Plant and Equipment |
| GRAP 19 | Provisions, Contingent liabilities and contingent assets |
| GRAP 100 | Non current assets held for sale and discontinued operations |
| GRAP 101 | Agriculture |
| IFRS 7/ AC 144 | Financial Instruments : Disclosures |
| IAS 12/ AC 102 | Income taxes |
| IAS 20/ AC 134 | Accounting for Government Grants and Disclosure of government assistance |
| IAS 32/ AC 125 | Financial Instruments : Presentation |
| IAS 36/ AC 128 | Impairment of cash generating Assets |
| IAS 39/ AC 133 | Financial Instruments : Recognition and Measurement |
| IPSAS 21 | Impairment of non cash generating assets |

The impact of implementing the remaining GRAP Standards that the municipality is not implementing this financial year has been considered and they will all be implemented in the next financial year.

Where the GRAP Standard deals with the transaction type which the municipality is not involved in, no accounting policy is developed.

1.2. CHANGE IN ACCOUNTING POLICIES

AMAJUBA DISTRICT MUNICIPALITY

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During the year the municipality changed from using the IMFO Standards to using the GRAP Standards as outlined in note 1 above. The implementation of GRAP is being done incrementally, with GRAP 17 (Property, Plant and Equipment) having been implemented in the previous financial year. The change in accounting policies has no effect on previously reported results because the municipality has been using the accrual method on a historical cost basis in its reporting. Accounting policies for material transactions, events or conditions not covered by the above GRAP Standards have been developed in accordance with paragraphs 7, 11 and 12 of GRAP 3. These accounting policies and the applicable disclosures have been based on the South African Statements of Generally Accepted Accounting Practices (GAAP) including any interpretations of

1.3. PRESENTATION CURRENCY

These annual financial statements are presented in South African Rands.

1.4. GOING CONCERN ASSUMPTION

These annual financial statements have been

1.5. ACCOUNTS RECEIVABLE

Trade and other receivables are recognized initially at cost and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision of impairment is established when there is objective evidence that the Municipality will not be able to collect all amounts due according to the original terms of receivables.

Significant financial difficulties of the debtor and default or delinquency in payments are considered indicators that the trade receivables are impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

1.6. INVESTMENT IN ASSOCIATE

Investment in associates represents interests in entities where the municipality is able to exercise significant influence over the operations of such entities which is neither a controlled entity nor a joint venture of the municipality. Investments in associates are accounted for using the equity method, where the initial investment is recorded at cost, and thereafter adjusted for the post acquisition change in the municipality's share of net assets of the investee. The municipality's share of the results of operations of the investee will be reflected in the statement of financial performance.

1.7. TRADE CREDITORS

Trade and other creditors including leave pay are recognized at cost.

1.8. PROVISIONS

A provision is recognized when the Municipality has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and hence a reliable estimate of the provision can be made. Provisions are reviewed at each statement of financial position, dated and adjusted to reflect the current best estimate.

1.8. REVENUE RECOGNITION

Revenue shall be measured at the fair value of consideration received or receivable. No settlement discount is applicable.

1.9. GOVERNMENT GRANTS

Government Grants can be in the form of grants to acquire or construct fixed assets (capital grants), grants for the furtherance of national and provincial government policy objectives and general grants to subsidise the cost incurred by municipalities rendering services. Capital grants and general grants for the furtherance of government policy objectives are usually restricted revenue in that stipulations are imposed in their use.

1.9.1. GOVERNMENT AND OTHER GRANTS ARE RECOGNISED AS REVENUE :

- Over the periods in which they are utilized in accordance with the applicable conditions.
- In any financial year to the extent that they are spent in accordance with applicable conditions, and
- The unspent portion at the end of each financial year shall be transferred to current liabilities.

1.9.2. GOVERNMENT GRANTS RELATED TO THE ACQUISITION OF ASSETS

Government grants that are related to assets are deducted in arriving at

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carrying values of the assets they finance. The grants are then recognized as income over the life of the depreciable assets by way of a

reduced depreciation charge. The unspent portion at the end of each financial year shall be transferred to current liabilities.

1.10. INTEREST RECEIVED

Interest shall be recognized on a time proportionate basis that takes into account the effective yield

1.11. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

Revenue from the recovery of unauthorized, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No. 56 of 2003) and is recognized when the recovery thereof from the responsible Councillors or officials is virtually certain.

1.12. EVENTS AFTER BALANCE SHEET DATE

Recognised amounts in the financial statement are adjusted to reflect events arising after the balance sheet date that provide evidence of conditions that existed at the balance sheet date. Events after the balance sheet date that are indicative of conditions that arose after the balance sheet date are dealt with by way of a note to the financial statements.

1.13. CONTINGENT LIABILITIES

A contingent liability is a possible obligation that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Municipality, or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability. Contingent liabilities are not recognized as liabilities

1.14. INVENTORY

The municipality does not keep any inventory, except for the office consumables, which are

1.15. FIXED ASSETS

1.15.1 Property, plant and equipment is stated at historical cost, less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

1.15.2 Tangible fixed assets are reported at historic cost less accumulated depreciation and any writ

1.15.3 Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Amajuba District Municipality and the cost of the item can be measured reliably.

1.15.4 All other repairs and maintenance are charged to the Statement of Financial Performance during the financial period in which they are incurred.

1.15.5 The cost of an item of property, plant and equipment acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary asset or monetary assets are measured at its fair value. If the acquired item could not be measured at its fair value, its cost was measured at the carrying amount of the asset given up.

1.15.6 Depreciation is straight-lined over the estimated useful economic life of the assets beginning when the asset is ready to be put to use.

1.15.7 Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

| Infrastructure | Years | Other | Years |
|----------------|-------|-------|-------|
|----------------|-------|-------|-------|

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| | | | |
|---------------------------------------|-----------|------------------------------|-----------|
| Water Supply and reticulation systems | 20 | Buildings | 30 |
| Sewers | 20 | Computer Hardware | 5 |
| | | Office Machines | 3 |
| Water | | Air Conditioners | 5 |
| Sewerage | | Chairs | 7 |
| | | Tables and desks | 7 |
| Community | | Cabinets and cupboards | 7 |
| Office Buildings | 30 | Other furniture and fittings | 7 |
| Outdoor sports Facilities | 20 | Fire Equipment | 15 |
| Community centres | 30 | Motor vehicles | 5 |
| Recreational Facilities | | Trucks and bakkies | 5 |
| | | Tractors | 10 |
| Recreational Facilities | | Radio Equipment | 5 |
| | | Firearms | 5 |
| | | Telecommunications equipment | 5 |
| | | Plant and equipment general | 5 |
| | | Computer software | 3 |

- 1.5.8 The assets residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.
- 1.15.9 The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account.
- 1.15.10 Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.
- 1.15.11 Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.
- 1.15.12 Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognized as an expense in the period that the impairment reverses a previous revaluation.
- 1.15.13 Where impaired land and buildings are revalued, the increase in value of land and buildings are recognized as revenue to the extent that it reverses the impairment loss previously recognized as an expense.
- 1.15.14 The gain or loss on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognized in the Statement of Financial Performance.
- 1.15.15 For component accounting, a number of essential components have been identified. The useful life of the various components has been determined.
- 1.15.16 The cost of self-constructed property, plant and equipment comprises the direct cost of materials; direct manufacturing expenses, appropriate

AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

1.15.17 If the construction phase of property, plant or equipment extends over a long period, the interest incurred on borrowed capital up to the date of completion is capitalized as part of the cost of acquisition or construction.

1.15.18 New installations under construction are valued at the expense already incurred, including interest during the installation period. For buildings, interest paid on construction loans is capitalized.

1.15.19 To the extent a legal or constructive obligation to a third party exists, the acquisition cost includes estimated costs of dismantling and removing the asset and restoring the site.

1.15.20 A change in estimated expenditures for dismantling, removal and restoration is added to and/or deducted from the carrying value of the related asset. To the extent that the change would result in a negative carrying amount, this effect is recognized as income. The change is depreciation charge is recognized prospectively.

1.15.2 Impairment of assets

1.15.2.1 Property, plant and equipment and intangible assets are considerable for impairment if there is a reason to believe that an impairment may be necessary.

1.15.2.2 Factors taken into consideration in reaching such a decision include the economic viability of that unit itself.

1.15.2.3 Definite-lived intangible assets and property, plant and equipment are amortized over their estimated useful lives. The estimated useful lives are based on estimates of the period during which the assets will generate revenue.

1.15.2.4 Definite-lived assets and property, plant and equipment are tested for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may no longer be recoverable.

1.15.2.5 Estimates are also used in the course of acquisitions to determine the fair value of assets and liabilities acquired. Land, buildings and equipment are usually appraised independently, while marketable securities are valued at market price.

1.15.2.6 If any intangible assets are identified, depending on the type of asset and the complexity of determining its fair value, Amajuba either consults with an independent appropriate valuation technique which is generally derived from a forecast of the total expected future net cash flows.

1.15.2.7 Assets may be valued using methods based on cost, market price or net present value, depending on the type of asset and the availability of information. The method based on net present value (income approach) is particularly important in relation to intangible assets.

1.15.2.8 Trademarks and licences, for example, are valued by the relief-from-royalty method, which includes estimating the cost savings that result from Amajuba's ownership of trademarks and licences on which it does not have to pay royalties to a licensor. The intangible asset is then recognized at the present value of these savings.

1.16.FUNDS AND RESERVES

AMAJUBA DISTRICT MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS AS AT 30 JUNE 2009

1.16.1 Other Reserves

All other reserves are established from grants received and are utilised to assist local municipalities with operating and capital expenditure. The district municipality also utilises a portion of the reserve for own operating and capital expenditure.

1.17.PROVISIONS

Provisions are established where liabilities are foreseen, but the timing and amounts are not known.

1.18.RETIREMENT BENEFITS

The Council and its employees contribute to the Natal Joint Municipal Pension Funds, which

The retirement benefit plan is subject to the Pension Funds Act, 1956, with pensions being calculated on the final annual pensionable remuneration paid. Current contributions are charged against operating income on the basis of current service costs. Unfavourable experience adjustments and the cost of securing increased benefits are charged to operating income by way of increased contributions usually within five to seven years or such other period recommended by the actuary. Favourable experience adjustments are retained in the retirement plan. Full actuarial valuations are performed every three years.

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

| | 2009 | 2008 |
|---|----------|-------------------|
| | R | R |
| 1 CHANGE IN ACCOUNTING POLICY | | |
| Refer to Annexure for Accounting Policy | | |
| 2 STATUTORY FUNDS | | |
| Consolidated Capital Development | 0 | 16,059,843 |
| Capital Replacement Reserve Fund | 0 | 0 |
| (Refer to Appendix A for more detail) | <u>0</u> | <u>16,059,843</u> |

3 RESERVES

| | | |
|--------------------------------------|----------|----------|
| MUNICIPAL SYSTEMS IMPROVEMENT GRANT | - | - |
| DWAF-EMERGENCY INTERVENTION; | - | - |
| WSDP GRANT; | - | - |
| DEVELOPMENT PLANNING CAPACIT/TOMATOE | - | - |
| I.D.P. REVIEW GRANT; | - | - |
| DWAF REFURBISHMENT GRANT; | - | - |
| RURAL SERVICE CENTRE GRANT; | - | - |
| GIS SUPPORT GRANT; | - | - |
| MUNICIPAL FINANCE MANAGEMENT/MAP | - | - |
| DIS.MANAGEMENT-CIVIL PROTECT | - | - |
| DIS.MANAGEMNET-UTILITY VEHIC | - | - |
| SPORTS & RECREATIONAL GRANT; | - | - |
| MIG GRANT; | - | - |
| Shared Service Centre; | - | - |
| Inter Develop Infra Capacity | - | - |
| Institute & Capacity Support | - | - |
| Drakensberg Nodal Study Gran | - | - |
| DISASTER RELIEF GRANT; | - | - |
| IMPLEMENT OF SERVICE DELIVER | - | - |
| FACILITATION OF BACKLOG STUD | - | - |
| DIMMS GRANT; | - | - |
| DISASTER MANAGEMENT FORUM; | - | - |
| DISASTER MANAGEMENT PLAN; | - | - |
| DISASTER MANAGEMENT CENTRE; | - | - |
| PUBLIC TRANSPORT; | - | - |
| PROFESSIONAL ASSISTANCE; | - | - |
| INTERGRATED DEVELOPMENT PLAN | - | - |
| INKULULEKO YOMPAKATHI TRUST; | - | - |
| AMATHUNGWA TRUST FUND; | - | - |
| MAP; | - | - |
| CEMETARY PLAN DBSA | - | - |
| DBSA TOMATO PROJECT | - | - |
| STRATEGIC SUPPORT GRANT; | - | - |
| EMANDLANGENI FEASIBILITY STU | - | - |
| WATER CONSERVATION/WATER DEM | - | - |
| DROUGHT RELIEF GRANT | - | - |
| DEVELOP OF SYNERGIES:GIJIMA; | - | - |
| ADM GROWTH & DEVELOPMENT SUMMIT | - | - |
| KZN AMAJUBA HYDROPHONICS TEC | - | - |
| DISASTER MANAGEMENT FUND | - | - |
| | <u>-</u> | <u>-</u> |

Conditional Grants Transferred to Current Liabilities

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

2009

2008

Note : In terms of GRAP 1 - The Capitalisation Reserve, Donations and Disaster Management Fund have been transferred retrospectively from 30 June 2008 to the Accumulated Surplus. (Refer to Statement of Changes in Net Assets), Government Grant Reserve has been transferred to Current Liabilities.

UNSPENT CONDITIONAL GRANTS AND RECEIPTS

| | | |
|---|-------------------|-------------------|
| Conditional Grants from Government | 46,588,188 | 22,708,869 |
| National Grants | 13,654,569 | 7,548,866 |
| Provincial Grants and Subsidies | 32,933,619 | 15,160,003 |
| Other Conditional Receipts | 187,983 | 731,446 |
| Total Conditional Grants and Subsidies | 46,776,170 | 23,440,316 |
| Amount received and invested until utilised | 46,776,170 | 23,440,316 |

Refer to Appendix F and Appendix G for a reconciliation of Conditional Grants and Receipts from National and Provincial Government and Other Donations and Public Contributions.

Note: 2008 - A Correction of Error adjustment was made to Conditional Grant Receipts in the amount of R 1,457,200 - refer to detail on Unappropriated Surplus Account.

4 TRUST FUNDS

| | | |
|---------------------|----------|-------------------|
| 2010 Soccer Stadium | - | 18,554,762.57 |
| | 0 | 18,554,763 |

5 FINANCIAL LEASE EXPENDITURE

| 2008/2009 | VECHICLES | VECHICLES (CURRENT PAYMENTS) |
|---|----------------|------------------------------------|
| Not later than one year | - | 201,925 |
| Later than 1 year and not later than 5 years | 113,214 | |
| Later than five years | | |
| Total lease commitments | 113,214 | 201,925 |
| LESS: finance costs | 113,214 | 88,710 |
| Total present value of lease liabilities | - | 113,214 |

| 2007/2008 | VECHICLES | (CURRENT PAYMENTS) |
|---|----------------|-----------------------|
| Not later than one year | - | 278,501 |
| Later than 1 year and not later than 5 years | 315,139 | |
| Later than five years | | |
| Total lease commitments | 315,139 | 278,501 |
| LESS: finance costs | 315,139 | 73,359 |
| Total present value of lease liabilities | - | 205,141 |

Notes:

a reconciliation between the gross investment in the lease at the balance sheet date, and the present value of minimum lease payments receivable at the balance sheet date. In addition, an entity shall disclose the gross investment in the lease and the present value of minimum lease payments receivable at the balance sheet date, for each of the following periods:

- (i) not later than one year;
- (ii) later than one year and not later than five years;
- (iii) later than five years.

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

| | 2009 | 2008 |
|--|--------------------|-------------------|
| 6. FIXED ASSETS | | |
| (Refer to note 6 Annexure, Appendix C and Section 5 of the Financial Report for more details on fixed assets). | | |
| 7. INVESTMENTS | | |
| Unlisted | | |
| Short Term Call Deposits | 91,811,059 | 81,858,377 |
| Long Term Deposits | 9,361,542 | 8,166,587 |
| Total Investments | 101,172,602 | 90,024,964 |
| Market value of listed investments, and management's valuation of unlisted investments | | |
| Unlisted Investments | - | 0 |
| Average rate of return on investments | 7.00% | 10.00% |
| 8. LONG-TERM DEBTORS | | |
| Loans to employees | - | 22,939 |
| Less: Short term portion of long term debtors transferred to current assets | 0 | (22,939) |
| Included in settlement of BS Duma | - | 0 |
| 8 DEBTORS | | |
| Levy Debtors | - | 0 |
| Suspence & Sundry | 6,194,364 | 18,639,247 |
| VAT-Receiver of Revenue | - | 2,794,339 |
| Accrued Interest | 92,634 | 183,090 |
| Less: Provision for bad debts | 0 | - |
| | 6,286,998 | 21,616,676 |
| 9 PROVISIONS | | |
| Leave Gratuity | 328,819 | 370,873 |
| | 328,819 | 370,873 |
| 10 CREDITORS | | |
| Trade Creditors | 11,701,195 | 4,448,536 |
| Vat -Creditors | 414,512 | 0 |
| Deposits - Other | 734,780 | 1,349,293 |
| Retentions | 5,677,787 | 4,357,977 |
| uThukela Water-Water & Sanitation | 10,682,318 | 21,348,589 |
| Unspent Conditional Grants and Receipts | 46,776,170 | 23,200,049 |
| | 75,986,762 | 54,704,446 |
| Refer to Annexure F for detail on Unspent Conditional Grants | | |
| 10 CREDITORS-VAT-SARS | | |
| Vat Payable to SARS | 11,890,521 | - |
| Less: Vat Receivable from SARS | 11,476,009 | - |

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

| | 2009 | 2008 |
|--|------------------|--------------------|
| Vat Payable to SARS | 414,512 | |
| 11 COUNCILLORS REMUNERATION | | |
| Mayor's Allowance | 335,456 | 289,427 |
| Deputy Mayor's Allowance | 179,559 | 369,688 |
| Speaker's Allowances | 271,368 | 236,773 |
| Executive Committee Allowances | 520,057 | 919,539 |
| Councillors' Allowances | 1,273,511 | 963,927 |
| Sitting Allowances | 109,552 | |
| | 2,689,502 | 2,779,354 |
| 12 AUDITORS REMUNERATION | | |
| Audit Fees-External | 677,886 | 645,095 |
| Audit Fees-Internal | 309,171 | 171,563 |
| | 987,057 | 816,658 |
| 13 FINANCE TRANSACTIONS | | |
| Total external interest earned or paid: | | |
| Interest Earned | 13,486,665 | 9,247,834 |
| Interest Paid | 30,788 | 38,132 |
| Capital Charges debited to operating account: | | |
| Interest : External | 30,788 | 38,346 |
| Internal | - | 120,000 |
| Redemption: External | 76,576 | 150,705 |
| Internal | - | 75,000 |
| | 107,364 | 384,051 |
| 14 ACCUMULATED SURPLUS | | |
| APPROPRIATION ACCOUNT | | |
| Accumulated surplus at the beginning of the year | 49,319,867 | 45,420,218 |
| Operating surplus for the year | 22,628,476 | 9,448,144 |
| Appropriations for the year: | 8,723,954 | (5,548,495) |
| Prior Year Expenditure | | (86,044) |
| Adjustment to Unspent Conditional Grants | (1,457,200) | |
| Cancelled cheque written back | - | 7,150 |
| Prior Year levy Income | 886,759 | 415,017 |
| Over Provision performance bonuses | 112,745 | 200,428 |
| Vat Audit previous years income | - | 186,058 |
| Prior year interest | - | 50,808 |
| Cancelled orders | (945) | (4,185) |
| Bad Debts Written off-Levy Debtors | - | (9,156) |
| Write off -Internal Loan Redemption | 75,000 | |
| Write off on Disposed Assets | (148,881) | |
| Write off of Depreciation Disposed Assets | 120,356 | |
| Loss on Disposal of Assets | 15,990 | |
| Sundry Income-Prior Years | - | 14,931 |
| Property ,Plant & Equipment Ex Government Grants | - | 1,008,099 |
| Transfer of Loan Redeemable to offset depreciation already accounted in Deprec | - | 142,960 |
| Correction of Opening Balance as per AFS2007 on fixed assets | - | 1,114 |
| Disposal of Acc Depreciation Assets | - | 1,705,138 |
| Disposal of Assets | - | (9,193,153) |
| Transfer to Operating Income -Uthukela Water | (7,512,279) | - |
| Transfer to Operating Income -Disaster Interventions | (986,404) | |
| Trasfer of CDF-Grap 1 | 16,792,849 | |
| Sundry Receipts | 1 | 4,070 |
| Over Provision -Water Tanker Purchased | 102,844 | |
| NRB -Dividend Payout | 926,058 | |
| Write off of Internal Loan -Redemption & Interest Payments | (180,000) | |

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

| | 2009 | 2008 |
|---|-------------------|-------------------|
| BS Duma -Write off on Study Loan | (22,939) | |
| Correction of Bank Account -Bank Reconciliation & Ledger difference | - | 8,270 |
| Accumulated surplus at the end of the year | 78,869,209 | 49,319,867 |

Operating Account

| | | |
|---|---------|-----------|
| Capital Expenditure | - | 1,000,000 |
| Contributiuins to Provisions | 328,819 | 338,100 |
| Leave Pay | 328,819 | 338,100 |
| Contribution to Consolidated Capital Development Fund | - | 1,963,207 |
| Disaster Management Fund | 328,819 | 3,301,307 |

CASHFLOW STATEMENTS-GRAP CONVERSION

15 CASH GENERATED BY OPERATIONS

| | | |
|---------------------------------------|--------------------|-------------------|
| Note 1-Cash Receipts | | |
| Total Revenue | 148,024,186 | 65,440,223 |
| Adjustments for: | | |
| Interest earned -External Investments | - | (6,875,069) |
| Increase in Unspent Grants | 23,576,121 | 4,652,357 |
| (Increase)/Decrease in Other Debtors | 15,352,618 | (2,137,591) |
| | 186,952,925 | 61,079,919 |

16 Note 2-Cash Payments

| | | |
|---|--------------------|---------------------|
| Total Cash Payments | 125,395,710 | (55,992,079) |
| Adjustments for: | | |
| Depreciation | 2,631,812 | 2,027,503 |
| Interest paid | 30,788 | 150,632 |
| Increase/(Decrease) Contribution to Provision | (42,054) | 127,030 |
| Increase/(Decrease) in creditors in Creditors | (2,708,316) | 9,850,182 |
| Increase In Vat | 414,512 | - |
| Total Cash Payments | 125,722,451 | (43,836,731) |

17 Net Surplus for the year

| | | |
|--|-------------------|-------------------|
| | 22,628,476 | 9,448,144 |
| Adjustment for: | | |
| Depreciation | 2,631,812 | 2,027,503 |
| Interest paid | 30,788 | 150,632 |
| Contributions to Provisions | (42,054) | 127,030 |
| Interest earned -External Investments | (13,486,665) | (6,875,069) |
| Increase in Unspent Grants | 23,576,121 | 4,652,357 |
| Decrease in Other Debtors | 15,352,618 | (2,137,591) |
| Decrease in creditors in Creditors | (2,708,316) | 9,850,182 |
| Increase In Vat | 414,512 | - |
| Operating Surplus Before Working Capital Changes: | 48,397,292 | 17,243,189 |

18 **Property Plant & Equipment**

| | | |
|---|-------------------|------------------|
| PPE balance as at 30 June 2009 | 34,667,197 | 16,347,933 |
| Carrying Value of Assets Disposed | 28,525 | 7,488,015 |
| Depreciation for year ended 30 June 2009 | 2,631,812 | 2,027,503 |
| PPE balance as at 30 June 2008 | (16,347,933) | (23,041,698) |
| Property Plant & equipment Purchased | 20,979,601 | 2,821,753 |

19 Proceeds/Loss on Disposal of Assets

| | | |
|-----------------------------------|--------|-----------|
| Carrying Value of Assets Disposed | 28,525 | 7,488,015 |
|-----------------------------------|--------|-----------|

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

| | 2009 | 2008 |
|---------------------------------------|---------------|------------------|
| Profit/(Loss) on Disposal of Assets | (15,991) | - |
| Proceeds on Disposal of Assets | 12,535 | 7,488,015 |

20 Long Term Liabilities

| | | |
|--|-----------------|-----------------|
| Long Term Liabilities as at 30 June 2009 | 113,214 | 205,141 |
| Current Portion of Long term Liabilities | 88,710 | 73,359 |
| | 201,925 | 278,501 |
| | 278,501 | 346,460 |
| Long Term Liabilities as at 30 June 2008 | 205,141 | 275,607 |
| Current Portion of Long term Liabilities | 73,359 | 70,853 |
| | (76,576) | (67,959) |

21 CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the cash flow statement comprise the following statement of amounts indicating financial position:

| | | |
|--|--------------------|-------------------|
| Bank balances and cash | 15,063,008 | 11,516,046 |
| Call investment deposits | 91,811,059 | 81,858,377 |
| Total Cash and Cash Equivalents | 106,874,068 | 93,374,424 |

22 CAPITAL COMMITMENTS

Commitments in respect of capital expenditure:

| | | |
|---|-------------------|-------------------|
| Approved and contracted -Bulk Water(DWAF) | 9,541,000 | |
| - Approved and contracted for-Sportsfield Infrastructure | 5,963,000 | |
| - Approved and contracted for-Additional Office Space | 9,800,000 | |
| - Approved but not yet contracted -Tousong Service centre | 5,500,000 | |
| - Approved and contracted for | 32,505,350 | 18,029,757 |
| - Approved but not yet contracted for | 16,250,000 | 1,312,797 |
| | 79,559,350 | 19,342,554 |

This expenditure will be financed from:

| | | |
|---|-------------------|-------------------|
| - Consolidated Capital Development and Loans Fund | 15,300,000 | 0 |
| - Government Grants | 48,009,350 | 18,524,348 |
| - Other | 16,250,000 | 0 |
| | 79,559,350 | 18,524,348 |

23 DISCLOSURES IN RESPECT OF OFFICIALS

The following total packages were paid to the undermentioned officials during the year under review

| | | |
|-------------------------------------|---------------------|---------------------|
| Municipal Manager | 887,973.18 | 719,228.00 |
| Chief Financial officer | 682,424.34 | 543,876.00 |
| Director : Corporate Sservices | 523,123.37 | 496,266.00 |
| Director : Community Sservices | 302,976.04 | 496,265.00 |
| Director : Engineering Services | 537,455.52 | 496,265.00 |
| Director : Planning and development | 612,699.29 | 495,266.00 |
| Director : Strategic support | | |
| CFO (Consultant) | | |
| | 3,546,651.74 | 3,247,166.00 |

24 COMPULSORY DISCLOSURES

Municipal entities

Name of entity : Uthukela Water

The water entity is currently under the control of the MEC for local government as a result of his intervention in terms of s139 of the Constitution.

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

2009

2008

Contributions to organised local government

SALGA KZN

A contribution of R 160,210.50 was made during the year to organised local government.

Employee contributions

The following contributions were made to the respective funds on behalf of employees as part of their service conditions.

| | | |
|----------------------------|---------------------|---------------------|
| Pension fund contributions | 1,259,402.62 | 2,114,884.00 |
| Medical aid contributions | 582,816.66 | 707,654.00 |
| | 1,842,219.28 | 2,822,538.00 |

Supply Chain Management Deviations

In terms of the supply management policy acquisitions for R30 000 and above should be advertised on the Municipalities Website and notice board for seven days.

Because of the urgency of the listed transactions the requests for bids were not advertised and there were other minor SCM deviation but three quotations were sought from service providers who are registered in the list of accredited suppliers. The total amount of the deviations equates to R16,145,472.06

Refer to Annexure H on Detailed Deviations on Supply Chain Management Policies

Related party transactions

| Name of party | Relationship | Amount |
|----------------|-----------------------|------------|
| Uthukela Water | Shared control entity | 16,225,050 |

Investment summary

The following investments were held by the municipality as at 30 June 2008

| | | |
|-----------------------|--------------------|-------------------|
| Investec 1 - 11 Years | 9,361,542 | 8,166,587 |
| ABSA | 36,952,228 | 33,479,873 |
| Standard | 32,060,917 | 27,990,004 |
| Nedbank | 22,797,915 | 20,388,498 |
| | 101,172,602 | 90,024,962 |

Banking information

The municipality operated one primary bank account during the year under review

Bank Name

| | | |
|------|-------------------|-------------------|
| ABSA | 15,747,452 | 11,507,776 |
|------|-------------------|-------------------|

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2009

2009

2008

Investment in Associate - Impairment Loss

The municipality has a 33% shareholding in uThukela Water, a multi jurisdictional water provision entity. The entity has never produced annual financial statements from its formation in 2004 up until March 2009, when as a consequence of the intervention by the KZN MEC for local government and traditional affairs, it produced its first set of financial statements. This has made it impractical to account for the value of the investment in the entity. The entity is however making good progress in drawing up financial statements for previous years.

The absence of up- to -date financial records from the entity creates an uncertainty as to the current value of the investment in that entity. The initial cost of the investment as represented by the value of assets transferred to that entity is R 87 769 489,38, however as a result of the aforementioned uncertainty that investment is hereby impaired and written off. As soon as the current uncertainty is removed, the value of the investment will be disclosed on the equity method basis.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

6 PROPERTY, PLANT AND EQUIPMENT (Annexure)

| Reconciliation of Carrying Value | Land and Buildings R | Infrastructure R | Community R | Other R | Intangible Assets R | Total R |
|--|-------------------------|---------------------|----------------|-------------|------------------------|-------------|
| Carrying Values at 01 July 2008 | - | - | 399,205 | 15,588,296 | 360,432 | 16,347,933 |
| Cost | - | - | 413,010 | 20,085,127 | 984,457 | 21,482,594 |
| Capital Under Construction | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - |
| Accumulated Depreciation | - | - | (13,805) | (4,496,831) | (624,025) | (5,134,661) |
| - Cost | - | - | (13,805) | (4,496,831) | (624,025) | (5,134,661) |
| - Revaluation | - | - | - | - | - | - |
| Acquisitions / Write-Ons | - | - | - | 20,979,601 | - | 20,979,601 |
| Capital Under Construction | - | - | - | - | - | - |
| - Current Year | - | - | - | - | - | - |
| - Capitalised | - | - | - | - | - | - |
| Increases / Decreases in Revaluation | - | - | - | - | - | - |
| Depreciation | - | - | (13,767) | (2,437,581) | (180,463) | (2,631,811) |
| - Based on Cost | - | - | (13,767) | (2,437,581) | (180,463) | (2,631,811) |
| - Based on Revaluation | - | - | - | - | - | - |
| Carrying Value of Disposals / Write-Offs | - | - | - | (28,525) | - | (28,525) |
| - Cost | - | - | - | (148,881) | - | (148,881) |
| - Accumulated Depreciation | - | - | - | 120,356 | - | 120,356 |
| Impairment Losses | - | - | - | - | - | - |
| Other Movements | - | - | - | - | - | - |
| Carrying Values at 30 June 2009 | - | - | 385,438 | 34,101,791 | 179,969 | 34,667,197 |
| Cost | - | - | 413,010 | 40,915,847 | 984,457 | 42,313,314 |
| Capital Under Construction | - | - | - | - | - | - |
| Revaluation | - | - | - | - | - | - |
| Accumulated Depreciation | - | - | (27,572) | (6,814,057) | (804,488) | (7,646,116) |
| - Cost | - | - | (27,572) | (6,814,057) | (804,488) | (7,646,116) |
| - Revaluation | - | - | - | - | - | - |

AMAJUBA DISTRICT MUNICIPALITY
APPENDIX A
SCHEDULE OF EXTERNAL LOANS AT 30 JUNE 2009

| EXTERNAL LOANS | | | | | | |
|-------------------------------|----------|------------|-------------------------------|-------------------------|--------------------------------|-------------------------------|
| Issued | Loan No. | Redeemable | Balance at 30/06/2008 R | Received during R | Redeemed / written off R | Balance at 30/06/2009 R |
| Financial Leases : | | | | | | |
| 2009 @ 10.0% | 71836458 | 30/06/2011 | 278,501 | - | 76,576 | 201,925 |
| Total Financial Leases | | | 278,501 | - | 76,576 | 201,925 |
| Total External Loans | | | 278,501 | - | 76,576 | 201,925 |

INTERNAL ADVANCES TO BORROWING SERVICES

| Issued | Interest rate | Periods Left | Balance at 30/06/2008 R | Received during R | Redeemed / written off R | Balance at 30/06/2009 R |
|--|---------------|--------------|-------------------------------|-------------------------|--------------------------------|-------------------------------|
| Capital Development Fund (Ring Fenced with Accumulated Surplus Account) | 10% | 13 | 1,050,000 | | 1,050,000 | - |
| Total Internal Loans | | | 1,050,000 | - | 1,050,000 | - |

CAPITAL REPLACEMENT RESERVE FUND

| Issued | Opening Balance | Restatement of prior year figures R | Contribution R | Redeemed / written off R | Balance at 30/06/2009 R |
|--|--------------------|---|-------------------|--------------------------------|-------------------------------|
| Capital Replacement Reserve Fund 3% of Operating Income | 16,792,850 | (16,792,850) | - | - | - |
| Total CRR Fund | 16,792,850 | (16,792,850) | - | - | - |

Correction of error

The capital replacement reserve has been transferred to accumulated surplus as the result of being incorrectly classified as reserves. Prior year figures have been adjusted accordingly.

AMAJUBA DISTRICT MUNICIPALITY
APPENDIX B (i)
ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2009

| | Cost | | | | Accumulated Depreciation | | | | Carrying Value | |
|--|-------------------|-----------------------|------------------------------|------------------------|--------------------------|------------------|-----------------------|------------------------|------------------|-------------------|
| | Opening Balance | Additions / Write-Ons | Work in Progress- Assets not | Disposals / Write-Offs | Closing Balance | Opening Balance | Additions / Write-Ons | Disposals / Write-Offs | | Closing Balance |
| INFRASTRUCTURE ASSETS | | | | | | | | | | |
| Sewerage | | | | | | | | | | |
| Water & Sanitation (General) - Water Treatment Works | - | - | - | - | - | - | - | - | - | - |
| Water | | | | | | | | | | |
| Reticulation | - | - | - | - | - | - | - | - | - | - |
| Treatment Works | - | - | - | - | - | - | - | - | - | - |
| Total Infrastructure Assets | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY ASSETS | | | | | | | | | | |
| Buildings | | | | | | | | | | |
| Buildings | 413,010 | - | - | - | 413,010 | 13,805 | 13,767 | - | 27,572 | 385,438 |
| Clinics & Hospitals | - | - | - | - | - | - | - | - | - | - |
| Community Centres | - | - | - | - | - | - | - | - | - | - |
| Fire Stations | - | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - | - |
| | 413,010 | - | - | - | 413,010 | 13,805 | 13,767 | - | 27,572 | 385,438 |
| Recreational Facilities | | | | | | | | | | |
| Recreational Facilities | - | - | - | - | - | - | - | - | - | - |
| Outdoor Sports Facilities | - | - | - | - | - | - | - | - | - | - |
| Total Community Assets | 413,010 | - | - | - | 413,010 | 13,805 | 13,767 | - | 27,572 | 385,438 |
| OTHER ASSETS | | | | | | | | | | |
| Buildings | 12,079,930 | 17,225,044 | - | - | 29,304,974 | 1,151,768 | 817,733 | - | 1,969,501 | 27,335,473 |
| Office Equipment | 2,076,178 | 443,238 | - | (148,881) | 2,370,535 | 1,248,521 | 321,549 | (120,356) | 1,449,713 | 920,822 |
| Office Furniture | 1,108,140 | 272,457 | - | - | 1,380,598 | 549,491 | 178,291 | - | 727,782 | 652,816 |
| Emergency Equipment | 32 | - | - | - | 32 | 32 | - | - | 32 | - |
| Motor Vehicles | 4,669,993 | - | - | - | 4,669,993 | 1,522,755 | 526,886 | - | 2,049,641 | 2,620,352 |
| Plant & Equipment | 150,854 | 3,038,861 | - | - | 3,189,715 | 24,264 | 593,124 | - | 617,388 | 2,572,327 |
| | 20,085,127 | 20,979,601 | - | (148,881) | 40,915,846 | 4,496,831 | 2,437,581 | (120,356) | 6,814,057 | 34,101,790 |
| INTANGIBLE ASSETS | | | | | | | | | | |
| Computer Software | 984,457 | - | - | - | 984,457 | 624,025 | 180,463 | - | 804,488 | 179,969 |
| Total Intangible Assets | 984,457 | - | - | - | 984,457 | 624,025 | 180,463 | - | 804,488 | 179,969 |
| AGRICULTURAL ASSETS | | | | | | | | | | |
| Soy Bean Farms | - | - | - | - | - | - | - | - | - | - |
| Total Agricultural Assets | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 21,482,593 | 20,979,601 | - | (148,881) | 42,313,313 | 5,134,661 | 2,631,812 | (120,356) | 7,646,116 | 34,667,197 |

AMAJUBA DISTRICT MUNICIPALITY
APPENDIX C
SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AT 30 JUNE 2009

| Fixed Assets Description | Historical Cost | | | | Accumulated Depreciation | | | | Carrying Value |
|---|----------------------|-----------------------|------------------------|-------------------|--------------------------|-----------------------|------------------------|------------------|-------------------|
| | Opening Balance Cost | Additions / Write-Ons | Disposals / Write-Offs | Closing Balance | Opening Balance | Additions / Write-Ons | Disposals / Write-Offs | Closing Balance | |
| Executive and Council Municipal Manager | 665,602 | 78,649 | (25,877) | 718,373 | 448,786 | 81,570 | (25,877) | 504,479 | 213,895 |
| Municipal Manager | 502,713 | 189,455 | - | 692,168 | 202,607 | 86,970 | - | 289,578 | 402,590 |
| Corporate Services/Gijima | 12,957,451 | 309,165 | - | 13,266,615 | 1,494,211 | 578,649 | - | 2,072,860 | 11,193,755 |
| Community Services | 2,249,508 | 17,076,852 | - | 19,326,360 | 597,481 | 757,226 | - | 1,354,706 | 17,971,654 |
| Financial Services | 1,982,323 | 121,111 | (1) | 2,103,433 | 1,004,215 | 267,086 | (1) | 1,271,301 | 832,132 |
| Engineering Services | 1,505,177 | 3,117,169 | (11,786) | 4,610,559 | 510,532 | 650,008 | (3,933) | 1,156,606 | 3,453,953 |
| Planning & Development Services | 1,596,999 | 69,605 | (111,217) | 1,555,387 | 875,891 | 205,738 | (90,545) | 991,084 | 564,303 |
| Disaster Management/Tousong | 22,822 | 17,595 | - | 40,417 | 938 | 4,564 | - | 5,502 | 34,915 |
| TOTALS | 21,482,593 | 20,979,601 | (148,881) | 42,313,313 | 5,134,661 | 2,631,811 | (120,356) | 7,646,116 | 34,667,197 |
| | - | 0 | - | (0) | - | (0) | - | (0) | |

AMAJUBA DISTRICT MUNICIPALITY

APPENDIX D

9 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2008

| 2008 Actual Income R | 2008 Actual Expenditure R | 2008 Surplus/ (Deficit) R | | 2009 Actual Income R | 2009 Actual Expenditure R | 2009 Surplus/ (Deficit) R |
|-------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------|------------------------------------|------------------------------------|
| 22,739,896 | 19,872,317 | 2,867,579 | Executive Mayor & Council | 29,106,201 | 25,300,310 | 3,805,891 |
| - | 6,138,566 | (6,138,566) | Municipal Manager | 9,072,787 | 15,438,979 | (6,366,192) |
| 206,812 | 5,962,686 | (5,755,874) | Corporate Services | 764,850 | 8,446,051 | (7,681,201) |
| 1,015,000 | 7,286,542 | (6,271,542) | Social Services -Community Services | 15,134,386 | 9,812,161 | 5,322,225 |
| 39,232,268 | 6,326,207 | 32,906,061 | Financial Services | 50,034,655 | 7,551,289 | 42,483,366 |
| 768,000 | 4,029,303 | (3,261,303) | Technical Services | 41,188,190 | 42,876,584 | (1,688,394) |
| 903,777 | 848,540 | 55,238 | Social Services -Community Halls | - | 2,385,438 | (2,385,438) |
| 100,170 | 5,048,971 | (4,948,801) | Planning and Economic . Dev | 1,663,353 | 10,287,086 | (8,623,734) |
| | 478,947 | (478,947) | Social Services -Health & Disaster | 1,059,764 | 3,297,813 | (2,238,049) |
| 474,300 | | 474,300 | Uthukela Water Pty Ltd | | | - |
| 65,440,224 | 55,992,079 | 9,448,145 | Sub-Total | 148,024,187 | 125,395,711 | 22,628,475 |
| - | - | - | Less: Inter-Departmental charges | - | - | - |
| 65,440,224 | 55,992,079 | 9,448,145 | TOTAL | 148,024,187 | 125,395,711 | 22,628,475 |

AMAJUBA DISTRICT MUNICIPALITY
APPENDIX E
ACTUAL VERSUS BUDGET (REVENUE & EXPENDITURE) FOR THE YEAR ENDED 30 JUNE 2009

| | Actual 2009 | Budget 2009 | Variance | Variance | Explanation of Significant Variances greater than 10% versus Budget |
|--|--------------------|--------------------|-------------------|-----------|---|
| | R | R | R | % | |
| REVENUE | | | | | |
| Service Charges | 5,646,848 | 8,025,407 | 2,378,559 | 30 | |
| Other Income | 9,295,106 | 26,093,978 | 16,798,872 | 64 | |
| Government Grants- Equitable Share | 23,274,000 | 23,274,000 | - | 0 | |
| Government Grants- Equitable Share -Levy | | | | | |
| Replacement Grant | 34,444,221 | 34,444,221 | - | 0 | |
| Operating Government Grants & Subsidies | 42,767,464 | 9,507,652 | (33,259,812) | (350) | |
| Donations & Public Contribution- PPE | - | - | - | 0 | |
| Government Grants- PPE | 19,109,883 | - | (19,109,883) | 0 | |
| Interest Earned - External Investments | 13,486,665 | 7,000,000 | (6,486,665) | (93) | |
| Total Revenue | 148,024,187 | 108,345,258 | 39,678,929 | 37 | |
| EXPENDITURE | | | | | |
| Executive Mayor | 25,300,310 | 34,869,257 | 9,568,947 | 27 | |
| Municipal Manager | 15,438,979 | 15,005,851 | (433,128) | (3) | |
| Corporate Services | 8,446,051 | 6,829,629 | (1,616,422) | (24) | |
| Social Services -Community Services | 9,812,161 | 9,814,257 | 2,096 | 0 | |
| Financial Services | 7,551,289 | 7,318,104 | (233,185) | (3) | |
| Technical Services | 42,876,584 | 11,171,458 | (31,939,564) | (286) | |
| Social Services -Community Halls | 2,385,438 | 2,203,651 | (181,787) | (8) | |
| Planning and Economic . Dev | 10,287,086 | 13,662,237 | 3,375,151 | 25 | |
| Social Services -Health & Disaster | 3,297,813 | 7,470,814 | 4,173,001 | 56 | |
| Total Expenditure | 125,395,711 | 108,345,258 | 17,050,453 | 16 | - |
| NET SURPLUS FOR THE YEAR | 22,628,475 | - | 22,628,475 | 0 | |

AMAJUBA DISTRICT MUNICIPALITY
APPENDIX F
CONDITIONAL GRANTS AND RECEIPTS AT 30 JUNE 2009

| | UNSPENT BALANCE 01/07/2008 | CURRENT YEARS RECEIPTS | OTHER RECEIPTS | INTEREST ALLOCATED | TRANSFER TO REVENUE OPERATING EXPENDITURE | TRANSFER TO REVENUE CAPITAL EXPENDITURE | TRANSFERS | UNSPENT BALANCE 30/06/2009 |
|---|----------------------------------|------------------------------|-------------------|-----------------------|--|--|-----------|----------------------------------|
| 26. Disaster Management Plan | 236,246 | | | | 763 | | | 235,483 |
| 27. Disaster Management Centre | 144,137 | | | | 72,582 | | | 71,555 |
| 28. Emanlangeni Feasibility Study | 638,713 | | | | 312,336 | | | 326,377 |
| 29. Water Conservation/Water Demand | 828,830 | | | | 473,684 | | | 355,146 |
| 30. Fire Fighting Services Grant | 700,000 | | | | - | | | 700,000 |
| 31. Public Transport Grant | 312,186 | | | | 134,386 | | | 177,800 |
| 31. Professional Assistance Grant | 492,149 | | | | 492,149 | | | - |
| 3.2. Intergrated Development Plan | 160,609 | | | | 160,609 | | | - |
| 33. Inkululeko Yompakathi Trust | 1,124 | | | | - | | | 1,124 |
| 34. Amathungwa Trust Fund | 63,486 | | | | - | | | 63,486 |
| 35. MAP | 675,406 | | | | 302,196 | | | 373,210 |
| | 15,160,003 | 34,829,700 | 3,942,777 | 2,100,000 | 21,802,978 | 1,295,883 | - | 32,933,619 |
| DONATIONS AND PUBLIC CONTRIBUTIONS | | | | | | | | |
| 1. Synergies for Water Services Development Grant-Gij | 306,804 | | | | 303,198 | | | 3,606 |
| 2. DBSA -LED Support Grant | | 369,805 | | | 369,805 | | | - |
| 3. Cemetery Plan -DBSA | 21,948 | - | | | - | | | 21,948 |
| 4. DBSA -Tomatoe Project | 162,428 | - | | | - | | | 162,428 |
| 5. Gambling Board Subsidy | | 346,386 | | | 346,386 | | | - |
| 6. Dept of Agriculture Grant | | 150,000 | | | 150,000 | | | - |
| | | | | | | | | - |
| Donations & Public Contributions | 491,180 | 866,191 | - | - | 1,169,388 | - | - | 187,983 |
| | 23,200,050 | 135,721,912 | 3,942,777 | 2,100,000 | 115,485,685 | 2,702,883 | - | 46,776,170 |

AMAJUBA DISTRICT MUNICIPALITY

APPENDIX G

DISCLOSURE OF CONSOLIDATED CONDITIONAL GRANTS AND RECEIPTS AT 30 JUNE 2009

| | EXECUTIVE MAYOR | MUNICIPAL MANAGER | CORPORATE SERVICES | COMMUNITY SERVICES | FINANCE | ENGINEERING SERVICES | SOCIAL SERVICES TOUSONG | PLANNING AND ECON. DEV | DISASTER MAN & HEALTH | TOTAL |
|--|--------------------|----------------------|-----------------------|-----------------------|-------------------|-------------------------|-------------------------------|---------------------------|--------------------------|-------------------|
| TRANSFER TO REVENUE - OPERATING EXPENDITURE | | | | | | | | | | |
| NATIONAL GOVERNMENT | | | | | | | | | | |
| 1. Municipal Infrastructure Grant | - | - | - | - | - | 24,711,557 | - | - | - | 24,711,557 |
| 2. Municipal Systems Improvement Grant | - | - | - | - | 1,181,518 | - | - | - | - | 1,181,518 |
| 3. Financial Management Grant | - | - | - | - | 500,000 | - | - | - | - | 500,000 |
| 4. Equitable Share | 14,201,213 | 9,072,787 | - | - | - | - | - | - | - | 23,274,000 |
| 5. RSC Levies Replacement | - | - | - | - | 34,444,221 | - | - | - | - | 34,444,221 |
| 6.DWAF Water Operating Subsidy | 1,399,475 | - | - | - | - | - | - | - | - | 1,399,475 |
| 7.Backlogs in Clinics & School | - | - | - | - | - | - | - | - | - | - |
| 8.Disaster Relief Grant/Drought Relief Grant | - | - | - | - | - | - | - | - | - | - |
| 9.Emandlangeni Bulk Water Supply | - | - | - | - | - | 8,409,547 | - | - | - | 8,409,547 |
| | 15,600,688 | 9,072,787 | - | - | 36,125,739 | 33,121,104 | - | - | - | 93,920,319 |
| PROVINCIAL GOVERNMENT | | | | | | | | | | |
| 1. District Information Management System(DIMMS) | - | - | - | - | - | - | - | - | - | - |
| 2.Municipal Infrastructure Investment Plan | - | - | - | - | - | - | - | - | - | - |
| 3.2010 Base Camp and Academy(Monte Vista) | - | - | - | - | - | 1,693,569 | - | - | - | 1,693,569 |
| 4.2010 Base Camp & Sports Academy-Purchase | - | - | - | - | - | 15,000,000 | - | - | - | 15,000,000 |
| 4.Dannhauser & Bendsdorp Sports Field | - | - | - | - | - | 1,864,352 | - | - | - | 1,864,352 |
| 6.Strategic Support-Growth Development Summit | - | - | - | - | - | - | - | 106,451 | - | 106,451 |
| 7.Spatial Development | - | - | - | - | - | - | - | - | - | - |
| 8.Development Administration | - | - | - | - | - | - | - | - | - | - |
| 9.Shared Services -GIS | - | - | - | - | - | - | - | - | - | - |
| 11.District Informations System -MIG Intergration | - | - | - | - | - | - | - | - | - | - |
| 12.DWAF -Emergency Interventions | - | - | - | - | - | - | - | - | - | - |
| 13.WSDP Grant | - | - | - | - | - | 121,538 | - | - | - | 121,538 |
| 14. Development Planning Capacity Grant | - | - | - | - | - | - | - | - | - | - |
| 15.IDP Review Grant | - | - | - | - | - | - | - | 39,198 | - | 39,198 |
| 16.GIS Support Grant | - | - | - | - | - | - | - | 1,400 | - | 1,400 |
| 17.Disaster Management -Civil Protection | - | - | - | - | - | - | - | - | 16 | 16 |
| 18.Shared Services Grant -Shared Audit Services | - | - | - | - | 96,332 | - | - | - | - | 96,332 |
| 19.Inter Development Infrastructure Capacity | - | - | - | - | - | - | - | - | - | - |
| 20.Institute & Capacity Support Grant | - | - | - | - | - | 447,535 | - | - | - | 447,535 |
| 21.Drakensberg Nodal Study | - | - | - | - | - | - | - | 249,040 | - | 249,040 |
| 22.KZN Hydrophonics Techno Park | - | - | - | - | - | - | - | 586,850 | - | 586,850 |
| 23.Disaster Relief Grant | - | - | - | - | - | 943,875 | - | - | - | 943,875 |
| 24.Implement of Service Delivery Grant | - | - | - | - | - | - | - | - | - | - |
| 25. Facilitation of Backlog Studies | - | - | - | - | - | - | - | - | - | - |
| 26.Disaster Management Plan | - | - | - | - | - | - | - | - | 763 | 763 |
| 27.Disaster Management Centre | - | - | - | - | - | - | - | - | 72,582 | 72,582 |
| 28.Emanlangeni Feasibility Study | - | - | - | - | - | 312,336 | - | - | - | 312,336 |
| 29.Water Conservation/Water Demand | - | - | - | - | - | 473,684 | - | - | - | 473,684 |
| 30.Fire Fighting Services Grant | - | - | - | - | - | - | - | - | - | - |
| 31.Public Transport Grant | - | - | - | 134,386 | - | - | - | - | - | 134,386 |

AMAJUBA DISTRICT MUNICIPALITY

APPENDIX G

DISCLOSURE OF CONSOLIDATED CONDITIONAL GRANTS AND RECEIPTS AT 30 JUNE 2009

| | EXECUTIVE MAYOR | MUNICIPAL MANAGER | CORPORATE SERVICES | COMMUNITY SERVICES | FINANCE | ENGINEERING SERVICES | SOCIAL SERVICES TOUSONG | PLANNING AND ECON. DEV | DISASTER MAN & HEALTH | TOTAL |
|--|--------------------|----------------------|-----------------------|-----------------------|-------------------|-------------------------|-------------------------------|---------------------------|--------------------------|--------------------|
| 31. Professional Assistance Grant | | | 492,149 | | | | | | | 492,149 |
| 3.2. Intergrated Development Plan | | | | | | | | 160,609 | | 160,609 |
| 33. Inkululeko Yompakathi Trust | | | | | | | | | | - |
| 34. Amathungwa Trust Fund | | | | | | | | | | - |
| 35. MAP | | | | | 302,196 | | | | | 302,196 |
| | - | - | 492,149 | 134,386 | 398,528 | 20,856,889 | - | 1,143,548 | 73,361 | 23,098,861 |
| TOTAL NATIONAL/PROVINCIAL GOVERNMENT GRANTS | 15,600,688 | 9,072,787 | 492,149 | 134,386 | 36,524,268 | 53,977,993 | - | 1,143,548 | 73,361 | 117,019,179 |
| DONATIONS AND PUBLIC CONTRIBUTIONS | | | | | | | | | | - |
| 1. Synergies for Water Services Development Grant | | | | | | 303,198 | | | | 303,198 |
| 2. DBSA -LED Support Grant | | | | | | | | 369,805 | | 369,805 |
| 3. Cemetery Plan -DBSA | | | | | | | | | | - |
| 4. DBSA -Tomatoe Project | | | | | | | | | | - |
| 5. Gambling Board Subsidy | 346,386 | | | | | | | | | 346,386 |
| 6. Dept of Agriculture Grant | | | | | | | | 150,000 | | 150,000 |
| 7. Additions -Vat Savings MIG Grant | | | | | | 1,407,000 | | | | 1,407,000 |
| TOTAL DONATIONS AND PUBLIC CONTRIBUTIONS | 346,386 | - | - | - | - | 1,710,198 | - | 519,805 | - | 2,576,388 |
| TOTAL CONDITIONAL GRANTS & RECEIPTS | 15,947,074 | 9,072,787 | 492,149 | 134,386 | 36,524,268 | 55,688,190 | - | 1,663,353 | 73,361 | 119,595,568 |

**AMAJUBA DISTRICT MUNICIPALITY
APPENDIX H**

| SUPPLY CHAIN MANAGEMENT DEVIATION LIST | | | | | |
|---|-----------------|-----------------------------|--|--------------------|---------------|
| DATE | ORDER NO | SUPPLIER NAME | GOODS/SERVICE DESCRIPTION | VOUCHER NO. | AMOUNT |
| 03-Oct-08 | 2236 | Thumeka Communication | Hire of chairs, tables and Marquee | 15005298 | 30,230.00 |
| 10-Dec-08 | 2443 | Phethile Trading | Catering for SENIOR Citizen | 15005932 | 31,250.00 |
| 03-Oct-08 | 2237 | Thembrich trading | VIP CATERING | 15005329 | 31,500.00 |
| 23-Sep-08 | 2176 | Amile Construction | Catering for Mayoral Project | 15005262 | 32,500.00 |
| 23-Jun-09 | 3117 | Thukuthela Construction | Marquees | 15007569 | 33,800.00 |
| 10-Dec-08 | 2423 | Sthandesonke Community serv | Catering for SENIOR Citizen | 15005945 | 34,200.00 |
| 21-Oct-08 | 2288 | Solly M Sports | Medals for ADM GAMES | 15005601 | 34,686.00 |
| 15-Apr-09 | 2671 | Azamazise Investment | Video Hire | 15006913 | 34,950.00 |
| 02-Apr-09 | 2613 | Ndabezinhle Project | Purchasing of Music Chour | 15006847 | 34,974.00 |
| 16-Oct-08 | 2278 | Ezamashengu Business | Hire of Sound system | 15005612 | 35,000.00 |
| 25-Sep-08 | 2164 | Kinnos Marquee | Hire of Tent | 15005235 | 35,000.00 |
| 26-Sep-08 | 2186 | Vetboy Events | Hire of Sound system | 15005328 | 35,000.00 |
| 09-Feb-09 | 3061 | Indlovu Development Cons | Hire of Marquee, Funeral grocery and catering | 11001039 | 36,990.00 |
| 30-Jul-08 | 1970 | Roadshow transport | Hire of 5 buses | 15004895 | 37,500.00 |
| 02-Apr-09 | 2609 | Indlovu Development Cons | Refreshment | 15006789 | 37,800.00 |
| 29-Sep-08 | 2199 | Jagsons Marquee hire | Hire of marquee | 15005368 | 39,330.00 |
| 26-Mar-09 | 2590 | Thandisizwe Facilitator | Refreshment | 15006854 | 39,900.00 |
| 08-Apr-09 | 2640 | Config System | Intel Server | 15007344 | 39,970.00 |
| 23-Jun-09 | 3116 | Cwebile | Motivational speaker | 15007466 | 40,000.00 |
| 17-Apr-09 | 2691 | Shine the way | Car wash material | 15006938 | 40,000.00 |
| 25-Jun-09 | 3125 | Sikhulumi | Transport | 15007565 | 40,000.00 |
| 24-Apr-09 | 2722 | River Queen Trading | Refreshment | 15007035 | 40,500.00 |
| 12-May-09 | 2758 | Umzinyathi Regional Council | Transport | 15007192 | 40,750.00 |
| 02-Sep-08 | 2207 | Kinnos Marquee | Hire of marquee | 15005300 | 41,000.00 |
| 25-Jun-09 | 3136 | Umzinyathi Taxi | Transport | 15007578 | 41,250.00 |
| 23-Sep-08 | 2171 | Chippas Bus Services | Hire of 3 buses to umkhosi welembe | 15005594 | 41,400.00 |
| 12-Dec-08 | 2454 | ABCDE Trading | Hiring of Chairs, Sound system and catering | 15006058 | 41,616.00 |
| 23-Sep-08 | 2160 | Utrecht Taxi ASS | Hire of taxis to Berough Sport Field | 15005234 | 42,600.00 |
| 29-Jun-09 | 3149 | Roadshow | Transport | 15007604 | 43,000.00 |
| 02-Dec-08 | 2393 | Paper House | Disaster safety attire | 15005831 | 45,178.77 |
| 19-Dec-08 | 2464 | Indlovu Development Cons | Purchase of sound system and building material | 15006094 | 45,491.00 |
| 25-Jun-09 | 3131 | Nonozi | Refreshments | 15007551 | 45,650.00 |
| 16-Apr-09 | 2682 | TM Buses | Transport | 15007032 | 46,500.00 |
| 02-Jun-09 | 2804 | Maypole T/A The Pines | Venue Hire | 15007365 | 46,740.00 |
| 08-Aug-09 | 1998 | Ugobe Executive Development | Food packs and Hire of tent | 15004835 | 47,230.00 |
| 17-Apr-09 | 2690 | Labenya Investment | Leather works | 15006936 | 47,992.25 |
| 24-Oct-08 | 2305 | Phethile Trading | Catering for ADM GAMES | 15005474 | 51,000.00 |
| 24-Oct-08 | 2309 | Jeks trading | Catering for ADM GAMES | 15005508 | 51,289.74 |
| 03-Sep-08 | 2213 | Jeks trading | Catering for District prayer | 15005321 | 51,300.00 |
| 08-Jan-00 | 2065 | Mvumeni Investment | Mayoral T-SHIRT | 15005022 | 51,300.00 |
| 10-Dec-08 | 2445 | Sikhulumi trading | Hire of buses | 15006065 | 51,500.00 |
| 25-Jun-09 | 3122 | Utrecht & Boundary Taxi ASS | Transport | 15007697 | 52,000.00 |
| 10-Dec-08 | 2447 | Utrecht & Boundary Taxi ASS | Hire of 42 Taxis | 15006060 | 53,700.00 |
| 26-Sep-08 | 2180 | Sikhulumi Trading | Hire of 13 buses | 15005256 | 54,000.00 |
| 03-Oct-08 | 2231 | Utrecht & Boundary Taxi ASS | Hire of 45 taxis | 15005310 | 54,200.00 |
| 26-Sep-08 | 2175 | Phethile Trading | Catering for Mayoral Project | 15005254 | 55,500.00 |
| 09-Apr-09 | 2646 | Utrecht & Boundary Taxi ASS | Transport | 15006887 | 58,000.00 |
| 15-Apr-09 | 2655 | Indlovu Development Cons | Refreshment | 15006890 | 59,500.00 |
| 23-Jun-09 | 3103 | Maypole T/A The Pines | Venue Hire | 15007452 | 59,850.00 |
| 26-Sep-08 | 2193 | Maziya Trainers&consultants | Home based care training | 15005795 | 60,000.00 |
| 03-Sep-08 | 2226 | Splash Trans-liner | Hire of buses for social awareness | 15005297 | 61,000.00 |
| 09-Jan-09 | 2496 | Phethile Trading | Decoration | 15006225 | 63,800.00 |
| 14-Oct-08 | 2268 | Mgonqwane Business Enter | Hire of cleaning Services | 15005426 | 64,000.00 |
| 17-Mar-09 | 2556 | Mbongiseni Malangeni | T- Shirt | 15006768 | 65,227.00 |
| 03-Apr-09 | 2615 | SB Ndaba | Monte Vista project | 15007145 | 65,250.00 |

**AMAJUBA DISTRICT MUNICIPALITY
APPENDIX H**

| SUPPLY CHAIN MANAGEMENT DEVIATION LIST | | | | | |
|--|------------|--------------------------------|--|--------------|--------------|
| DATE | ORDER NO | SUPPLIER NAME | GOODS/SERVICE DESCRIPTION | VOUCHER NO. | AMOUNT |
| 26-Sep-08 | 2197 | Umzinyathi Regional Council | Hire of taxis for Heritage Day | 15005440 | 67,000.00 |
| 03-Sep-08 | 2229 | Umzinyathi Regional Council | Hire of taxis | 15005440 | 68,000.00 |
| 22-Jan-09 | 3010 | ZAMA&THEMBI Trading Enterprise | Purchase 3 LCD Screen, hire of video camera and purchase of a laptop | 15006349 | 68,462.98 |
| 26-Sep-08 | 2170 | Chippas Bus Services | Hire of 8 buses to umkhosi weleembe | 15005594 | 69,000.00 |
| 10-Nov-08 | 2346 | Mqapheli Investment | Golf Shirt for Senior citizens | 15005793 | 71,820.00 |
| 15-Apr-09 | 2678 | Mount Prospect Poultry Farming | Poverty Allevation | 15006954 | 73,160.00 |
| 17-Apr-09 | 2689 | Nonozi Caterers | Refreshment | 15007075 | 73,800.00 |
| 26-Sep-08 | 2178 | Newcastle Office shop | Office Furniture | 15006196 | 75,142.53 |
| 26-Sep-08 | 2174 | Thumeka Communication | Hire of tent for Disctict Prayer | 15005441 | 75,600.00 |
| 02-Sep-08 | 2210 | Bright idea project | Hire of the sound system | 15005373 | 76,198.25 |
| 23-Jun-09 | 3114 | Azamazise Investment | T-Shirt | 15007549 | 79,800.00 |
| 15-Apr-09 | 2658 | Nonozi Caterers | Refreshment | 15006961 | 79,800.00 |
| 25-Jun-09 | 3120 | Ihlabi investment | T-Shirt | 15007571 | 80,000.00 |
| 08-Dec-08 | 2414 | Sister Kay | Sound System | 15005863 | 80,000.00 |
| 09-Jan-09 | 2494 | SRB Suppliers | VIP CATERING | 15006346 | 84,000.00 |
| 08-Apr-09 | 2638 | TUF | Golf Shirt | 15006874 | 87,000.00 |
| 07-Apr-09 | 2629 | Rainbow Birdy | Mobile stage | 15007342 | 88,726.00 |
| 02-Dec-08 | 2389 | Staten Investment | Printing of 870 Diaries | 15006198 | 89,319.00 |
| 15-Oct-08 | 2270 | Actual Chance Consultants | Payment of Summit Facilitator | 15005334 | 90,000.00 |
| 26-Jun-09 | 3147 | Sisizene KZN Trading | Refreshments | 11001181 | 90,000.00 |
| 20-Feb-09 | 2502 | Thembrich trading | VIP CATERING | 15006541 | 92,000.00 |
| 21-Jan-09 | 3004 | First Technology group | Window server | 15006308 | 92,104.07 |
| 10-Dec-08 | 2444 | Bagabisile trading | Hire of marquee and Catering | 15005934 | 95,900.00 |
| 23-Jun-09 | 3115 | Total Media | Hire of ig SCREEN | 15007471 | 96,900.00 |
| 02-Apr-09 | 2608 | Azamazise Investment | Golf Shirt | 15006833 | 126,160.00 |
| 17-Apr-09 | 2695 | Azamazise Investment | Refreshment | 15006948 | 112,105.50 |
| 08-Apr-09 | 2636 | Azamazise Investment | Sound System | 15006848 | 195,633.30 |
| 17-Feb-09 | 3079 | Babongile Maintainance | Hire of Sound system | 15006432 | 180,000.00 |
| 18-Nov-08 | 2350 | Bagabisile trading | Golf Shirt for Kwanaloga Games | 15005832 | 181,800.00 |
| 20-Feb-09 | 3099 | Bagabisile trading | Poultry Project material | 15006540 | 142,559.00 |
| 23-Oct-08 | 2303 | Bronangi Promotions | Disaster tents | 15005504 | 367,080.00 |
| 23-Jun-09 | 3118 | Cwebile | Sound system | 15007466 | 185,000.00 |
| 16-Apr-09 | 2684 | Cwebile trading | Hire of Sound system | 15006914 | 170,000.00 |
| 17-Feb-09 | 3084 | Cwebile trading | Hire of Sound system | 15006461 | 180,000.00 |
| 17-Feb-09 | 3081 | Cwebile trading | Purchase of desktop and T-SHIRT | 15006461 | 195,000.00 |
| 23-Jun-09 | 3101 | Dicla | Amajuba 10 Tunnel | O/Standing | 167,762.40 |
| 15-Oct-08 | 2275 | EMP Gutier | 5000L water storage tanks plastic taps | 15005371 | 127,501.25 |
| 28-Oct-08 | 2316 | EMP Gutier | Water Tanks | 15005512 | 127,501.25 |
| 09-Apr-09 | 2647 | Great Magalela | T- Shirt | 15006907 | 180,000.00 |
| 08-Apr-09 | 2637 | Ihlabi | Sound System | 15006876 | 180,000.00 |
| 05-Nov-08 | 2330 | Indlovu Development Cons | Garden Fencing and catering Equipment | 15005606 | 199,023.00 |
| 15-Oct-08 | 2271 | Izinsizwa Investment | Catering for youth Summit | 15005389 | 102,600.00 |
| 03-Nov-08 | 2323 | Labenya Investment | Golf Shirt for Kwanaloga Games | 15005829 | 199,950.00 |
| 09-Apr-09 | 2651 | Labenya Investment | Sound System | 15006888 | 160,650.00 |
| 22-Jul-08 | LP/CB49-50 | Liquid Platium Water for All | Mobile Water Purification Plants | 11000662/686 | 3,207,960.00 |
| 13-Oct-08 | 2265 | Mngcobo Construction | Printing of T- SHIRT | 15005438 | 141,350.00 |
| 08-Oct-08 | 2243 | Mqapheli INV | Printing of T-SHIRT | 11000869 | 171,000.00 |
| 20-Nov-08 | 2359 | Mqapheli Investment | Supply of Corporate goods | 15005827 | 209,760.00 |
| 25-Oct-08 | 2296 | Mvumeni Investment | Printing of golf-shirt | 15005506 | 119,700.00 |
| 25-Jun-09 | 3123 | Phezukwecebo | Refreshment | 15007573 | 131,250.00 |
| 12-Jun-09 | 2827 | Simply Perfect Events | Sound System | 11001166 | 180,000.00 |
| 17-Feb-09 | 3080 | Sistak speaking | Hire of Sound system | 15006427 | 180,000.00 |
| 08-Dec-08 | 2415 | Sister Kay | Catering for 3000 | 15005863 | 196,500.00 |
| 08-Dec-08 | 2413 | Sister Kay | T-SHIRT for senior citizens | 15005863 | 198,000.00 |

**AMAJUBA DISTRICT MUNICIPALITY
APPENDIX H**

| SUPPLY CHAIN MANAGEMENT DEVIATION LIST | | | | | |
|--|----------|------------------------------|---|-------------|----------------------|
| DATE | ORDER NO | SUPPLIER NAME | GOODS/SERVICE DESCRIPTION | VOUCHER NO. | AMOUNT |
| 02-Apr-09 | 2610 | Solly M Sports | Sport Material | 15006853 | 108,414.00 |
| 12-Jun-09 | 2826 | SS Media Production | Sound System | 11001167 | 181,000.00 |
| 18-Dec-08 | 2390 | Staten Investment | Printing of wall Diaries | 15005862 | 175,104.00 |
| 09-Dec-08 | 2418 | Thekwini TV production | Tourism marketing DVD | 15006199 | 131,550.00 |
| 08-Apr-09 | 2639 | Themrich | Carwash Material | 15006855 | 199,680.00 |
| 07-Apr-09 | 2630 | Tsepohope trading | Poultry Project material | 15006877 | 199,440.00 |
| 17-Apr-09 | 2705 | Thuthukani Construction | Hire of Tents | 15007109 | 100,500.00 |
| 07-Apr-09 | 2632 | Thukuthela Construction | Garden Equipment | 15006878 | 195,744.00 |
| 16-Apr-09 | 2680 | Ugobe Executive Development | Catering | 15006886 | 152,000.00 |
| 16-Jan-09 | 2489 | Umsawakhe Trading Enterprise | Printing of T- SHIRT,Certificate and hir of Sound System | 15006202 | 185,117.75 |
| 15-Apr-09 | 2677 | Umzinyathi Regional Council | Transport hire | 15006915 | 132,500.00 |
| 25-Jun-09 | 3129 | Umzinyathi Taxi | Transport | 15007567 | 113,000.00 |
| 10-Dec-08 | 2433 | Umzinyathi Taxi Council | Hire of Taxis | 15005935 | 106,250.00 |
| 17-Mar-09 | 2569 | Wezo 's General Dealer | Disaster Equipment | 11001077 | 1,124,500.00 |
| 24-Oct-09 | 2196 | Nashua | Cartridges & Service Fees | 15005435 | 6,016.09 |
| 08-Aug-08 | 1953 | Config System | Laptops & Microsoft Office2007 | 15004815 | 25,996.00 |
| 05-Aug-08 | 2050 | Roadshow Express | Transport | 15005021 | 21,800.00 |
| 26-Aug-08 | Tender | Ngasekhaya Construction | Cleaning Service-Contract | 15004869 | 13,351.00 |
| 19-Sep-08 | 2096 | Ugobe Executive Development | Mayoral Garden Project Material | 15005075 | 121,670.00 |
| 17-Jan-09 | 2289 | Waltons Stationery | Printer Cartridges | 15006329 | 13,608.18 |
| 24-Jul-08 | 1935 | SRB Supplies | Refreshments & Carpets | 15004632 | 30,635.00 |
| 21-Jul-08 | 1850 | Khozane Contracting | Refreshment | 15004636 | 15,000.00 |
| 29-Sep-08 | 2143 | Solly M Sports | Soccer Kits & Sports Material | 15005135 | 93,943.98 |
| 05-Dec-08 | 2393 | The Goli Group | Safety Attire and Equipment | 15005831 | 45,178.77 |
| TOTAL | | | | | 16,145,472.06 |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|------|------------|----------|--|--------------------------------|---|--|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---------------------------------|---|---|------------------------|
| MM1 | MM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Undertake developmental business planning and streamline business processes to meet council and community needs | Draft a departmental business plan | 0 | Sep-08 | - | - | - | - | - | - | - | submitted BP | 100% | completed in September | |
| MM2 | MM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Monitor the implementation of all activities as set out in the Action Plans of Middle Managers of the Office of the Mayor | Departmental Action Plans for Middle Managers of the Office of the Mayor | Section 57 Managers or Departmental KPIs | z | - | - | - | - | - | - | - | - | all middle managers in possession of Action Plans | 100% | completed in September |
| MM3 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | Source alternative funding for appropriate projects | To actively source and secure alternative funding for IDP projects | To formally apply for grant funding for IDP projects from external sources | IDP priority Projects | Ongoing | - | - | - | - | - | - | - | - | formally apply for funding | 100% | ongoing |
| MM4 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Manage the organisation within the budgetary and policy frameworks of the municipality | Implement effective expenditure control measures within the budget allocated to the department | Internal financial controls that reflect data to date | Ongoing | - | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | ongoing |
| MM5 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Office of the Mayor quarterly reports to the MM | 0 | Quarterly | - | - | - | - | - | - | - | - | four reports submitted to MM | 100% | completed |
| MM6 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Management Committee (ManCo) meetings | 0 | Monthly | - | - | - | - | - | - | - | - | at least 10 meetings | 100% | completed |
| MM7 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Departmental standing portfolio committee | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| MM8 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Meetings with Departmental Executive Councillor | 0 | Monthly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| MM9 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Organisational staff meetings | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings held | 100% | completed |
| MM10 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Measure the performance of senior managers | Hold management meetings | 0 | Monthly | - | - | - | - | - | - | - | - | at least 10 ManCo meetings held | 100% | completed |
| MM11 | MM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Review the organisational structure and policies of the municipality in line with the strategic & operational requirements | Reviewed Organisational Structure | Existing Policies and Amajuba DM's IDP | Sept-08 | - | - | - | - | - | - | - | - | approved organisational structure | 100% | completed in September |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|------|------------|----------------|--|--------------------------------|--|---|---|--------------------------------------|-------------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|---|
| MM12 | MM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Measure the performance of senior managers | Performance contracts of senior managers approved by the EXCO | 0 | Sept-08 | - | - | - | - | - | - | - | signed PAs | 100% | completed in September |
| MM13 | MM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Measure the performance of senior managers | Assessment and reporting on S57 employees performance | 0 | Quarterly | - | - | - | - | - | Amajuba DM | - | four assessments (two informal and two formal) | 80% | mid-year formal assessments conducted, to conduct end of 2008/09 financial year assessments beginning of September 2009 |
| MM14 | MM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Measure the performance of senior managers | Effective management of the Office of the Mayor through regular meetings with Mayor and Manager in his office | 0 | Ongoing | - | - | - | - | - | - | - | six meetings held | 100% | completed |
| MM15 | MM | 0110/4465/0000 | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Mayors Discretionary Fund | Powers and Functions of Municipality | Jun-09 | 250,000 | 0 | 1,200,000 | 1,200,000 | 0 | Amajuba DM | 1,378,964 | not exceeding budget allocated expenditure | 100% | completed |
| MM16 | MM | 0110/4466/0000 | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Mayors Projects | Powers and Functions of Municipality | Jun-09 | 1,000,000 | 0 | 4,200,000 | 4,200,000 | 0 | Amajuba DM | 5,068,421 | quarterly progress reports | 100% | ongoing |
| MM17 | MM | 0110/4439/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate the promotion of scarce sport codes in identified areas | Senior Citizens Programmes | 0 | Jun-09 | 100,000 | 0 | 1,500,000 | 1,500,000 | 0 | Amajuba DM | 1,524,371 | reports on programmes held | 100% | ongoing |
| MM18 | MM | 0110/4442/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate the promotion of scarce sport codes in identified areas | Run activities for people living with disability | 0 | Jun-09 | 180,000 | 0 | 250,000 | 250,000 | 0 | Amajuba DM | 228,977 | reports on programmes held | 100% | ongoing |
| MM19 | MM | 0110/4464/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards facilitation of access to skills development, economic empowerment, human rights for vulnerable groups | Facilitate programmes that promote the rights of women, children and the disabled | Gender and Children matters | 0 | Jun-09 | 400,000 | 0 | 400,000 | 400,000 | 0 | Amajuba DM | 349,676 | reports on programmes held | 100% | ongoing |
| MM20 | MM | 0110/4469/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate arts and culture activities in the Amajuba District | Arts and Culture | 0 | June-09 | 500,000 | 0 | 1,200,000 | 1,200,000 | 0 | Amajuba DM | 1,256,875 | reports on programmes held | 100% | ongoing |
| MM21 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Draft Adjustment Budget submitted to Council and EXCO | Budget 2008/09 | Feb-09 | - | - | - | - | - | - | - | Draft Adj Budget submitted to ExCo | 100% | completed |
| MM22 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | 2009/10 Budget approved by Council | 0 | annually by end of June | - | - | - | - | - | - | - | Approved 2009/10 Budget | 100% | completed |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|------|------------|----------------|--|--------------------------------|--|---|---|----------------------|---------------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|--|
| MM23 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Monthly expenditure reports to EXCO | 0 | Monthly | - | - | - | - | - | - | - | 12 monthly expenditure reports submitted to ExCo | 100% | completed |
| MM24 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Adjustment Budget approval | Budget 2008/09 | annually by end of Jan | - | - | - | - | - | - | - | Approved Adjustment Budget | 100% | completed |
| MM25 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Ensure that reports to EXCO and National Treasury are submitted | 0 | Monthly | - | - | - | - | - | - | - | All required reports submitted to NT | 100% | completed |
| MM26 | MM | 0110/4453/0000 | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Consideration of reports and queries from internal and external auditors and ensuring continuous functioning of the internal audit unit | 0 | Quarterly | 350,000 | 0 | 300,000 | 350,000 | 0 | Amajuba DM | 309,171 | all queries addressed efficiently and effectively, at least four IA reports produced | 100% | completed |
| MM27 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Attendance at meetings of the Audit Committee | 0 | Quarterly | - | - | - | - | - | - | - | four scheduled AC meetings and Special AC meetings attended | 100% | 6 audit committee meetings held to date for the year under review |
| MM28 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Deal with matters and queries from the Auditor General | 0 | Jan-09 | - | - | - | - | - | - | - | all AG queries addressed by mid-FY | 90% | AG report received mid-January 2009. Report submitted the Audit Committee. Some queries have been addressed. |
| MM29 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Attend audit meetings convened by the Auditor General. | 0 | As required | - | - | - | - | - | - | - | all AGs meetings attended | 100% | all AG meetings attended |
| MM30 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Submit audit reports to EXCO and Council. | 0 | Quarterly and as required | - | - | - | - | - | - | - | all audit reports submitted to ExCo and Council | 100% | AG report submitted to Council mid-February |
| MM31 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Attendance at meetings of the shareholders of uThukela Water | 0 | ongoing | - | - | - | - | - | - | - | all scheduled and proposed shareholders meetings attended | 80% | ongoing |
| MM32 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Reports to EXCO on uThukela Water | 0 | ongoing | - | - | - | - | - | - | - | all reports and minutes submitted to ExCo | 100% | completed |
| MM33 | MM | 0100/4424/0000 | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionaries | Water Service Provide (WSP) Contribution in support of uThukela Water | 0 | ongoing | 28,984,223 | 0 | 29,726,835 | 28,984,223 | 0 | Amajuba DM | 21,713,492 | reports on how uThukela utilised funds | 100% | ongoing |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|------|------------|----------|--|--------------------------------|--|--|--|-----------------------------|---------------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|--|
| MM34 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure effective management of the municipality and its functionalities | Attendance at meetings and workshops on municipal entities or dealing with shareholder matters at uThukela Water | 0 | ongoing | - | - | - | - | - | - | - | queries pertaining to uThukela Water resolved | 60% | in progress |
| MM35 | MM | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Ensure preparation and timely submission of annual financial statements to Auditor General | 0 | annually by end of Aug 08 | - | - | - | - | - | - | - | AFS submitted | 100% | AFS 07/08 submitted. 2008/09 AFS to be submitted before 31 August 2009 |
| MM36 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that governance and statutory requirements are met in joint operations with municipal entities | Regular reports to EXCO and Council | 0 | Monthly | - | - | - | - | - | - | - | all matters reported to ExCo accordingly | 100% | completed |
| MM37 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that governance and statutory requirements are met in joint operations with municipal entities | Attendance of meetings in line with the requirements of the MSA | 0 | ongoing | - | - | - | - | - | - | - | number of meetings attended as legislated | 95% | in progress |
| MM38 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Speedy mediation of disputes or disagreements between Councillors and staff | 0 | ongoing | - | - | - | - | - | - | - | all disputes resolved | 95% | disputes resolved at staff meetings |
| MM39 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Speedy mediation of concerns and/ or complaints from the community | 0 | ongoing | - | - | - | - | - | - | - | all disputes resolved | 80% | in progress of installing the suggestion box |
| MM40 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Ensure customers (community) are informed regularly about matters of local government | 0 | ongoing | - | - | - | - | - | - | - | have all functions of the municipality advertised and reported on to the community | 100% | completed |
| MM41 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | Maintain ongoing intergovernmental relations among the three spheres of government | Establish and maintain forums that meet regularly in order to ensure sound relations between the ADM and local councils, service providers and other government and non-government organisations | Maintain DM's Intergovernmental Forum | 0 | Quarterly | - | - | - | - | - | - | - | four reports of IGF attended | 100% | completed |
| MM42 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | Maintain ongoing intergovernmental relations among the three spheres of government | Establish and maintain forums that meet regularly in order to ensure sound relations between the ADM and local councils, service providers and other government and non-government organisations | Maintenance of the Municipal Manager's Forum | 0 | ongoing | - | - | - | - | - | - | - | four reports of MM's Fora attended | 100% | completed |
| MM43 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Measure the performance of senior managers | Receive and assess departmental reports | Departmental Business Plans | Quarterly | - | - | - | - | - | - | - | all dept reports assessed and comments submitted to the relevant HoD | 100% | completed |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|------|------------|----------------|--|--------------------------------|---|---|---|-----------------------------|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|--|
| MM44 | MM | 0110/4472/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Facilitate municipal events | Process applications for the sponsorship of events | 0 | Ongoing | | | | | | | | process at least 12 applications per quarter | 100% | |
| MM45 | MM | 0110/4472/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Facilitate municipal events | Ensure marketing of the ADM during events | Communication Strategy | Ongoing | 350,000 | 0 | 900,000 | 900,000 | 0 | Amajuba DM | 925,569 | have all functions of the municipality advertised and reported on to the community | 100% | completed |
| MM46 | MM | 0110/4472/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Corporate Image and marketing. | Develop and stock corporate gifts | Existing corporate gifts | Jun-09 | | | | | | | | have required corporate gifts on stock all the time | 100% | |
| MM47 | MM | 0110/4472/0000 | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Print and distribute 50 000 free copies of the Amajuba Newsletter | 0 | Quarterly | 100,000 | 0 | 100,000 | 100,000 | 0 | Amajuba DM | 0 | no less than 50 000 copies of newsletters printed and distributed per quarter | 0% | Amajuba newsletter printing stopped |
| MM48 | MM | 0110/4403/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Ensure good relations with the press | Prepare and submit press statements on specific events and projects | 0 | Ongoing | 10,000 | 0 | 500,000 | 500,000 | 0 | Amajuba DM | 259,737 | have all functions of the municipality advertised and reported on to the community | 100% | completed |
| MM49 | MM | 0110/4437/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Facilitate municipal events | Contribute to the ADM events | 0 | Ongoing | | | | | | | | have all functions of the municipality advertised and reported on to the community | 100% | |
| MM50 | MM | 0110/4437/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Ensure good relations with the press | Develop and maintain press-representatives database | 0 | Quarterly | 250,000 | 0 | 800,000 | 800,000 | 0 | Amajuba DM | 901,752 | have a database in place; update database quarterly | 100% | completed |
| MM51 | MM | 0110/4437/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Ensure good relations with the press | Invite the press to all applicable events | 0 | Ongoing | | | | | | | | have all functions of the municipality advertised and reported on to the community | 100% | |
| MM52 | MM | 0110/4437/0000 | Good Governance and Public Participation | Public Relations | To ensure good public relations as well as effective events management and marketing for the municipality | Corporate Image and marketing. | Develop corporate marketing and material for the ADM | Existing marketing material | Jun-09 | | | | | | | | have required marketing material on stock all the time | 100% | |
| MM53 | MM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Submit MFMA compliant AR to both Provincial and National Treasury. | 2006/07 AR | Apr-09 | 0 | 0 | 0 | 0 | 0 | Amajuba DM | 0 | AR distributed accordingly | 100% | draft annual report approved late March due to Council meetings not quorated |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|------|------------|----------------|--|--------------------------------|---|--|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|---|---|-------------------------------|
| MM54 | MM | 0408/0381/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | To promote and support reforms in financial management by building the capacity in municipalities to implement the MFMA | Professional Assistance | 0 | Jun-09 | 0 | 0 | 0 | 0 | 492,149 | T&LGA | 492,149 | meet commitments that derive from any legal actions | 100% | all funds have been spent on advisory services for mining prospects | |
| MM55 | MM | 0110/4462/0000 | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Public participation, advertisement and submission to MEC of Annual Report. | 2006/07 AR | Apr-09 | 100,000 | 0 | 210,000 | 210,000 | n/a | Amajuba DM | 168,832 | AR advertised for public comments | 100% | AR publicised for comments in April and has been approved | |
| COR1 | CORP | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Undertake developmental business planning and streamline business processes to meet council and community needs | Draft a departmental business plan | 0 | Sep-08 | - | - | - | - | - | - | - | submitted BP | 100% | completed | |
| COR2 | CORP | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Monitor the implementation of all activities as set out in the Action Plans of Middle Managers | Departmental Action Plans for Middle Managers | Section 57 Managers or Departmental KPIs | Sep-08 | - | - | - | - | - | - | - | - | all middle managers in possession of Action Plans | 100% | completed |
| COR3 | CORP | n/a | Municipal Financial Viability and Management | Institutional and Governance | Source alternative funding for appropriate projects | To actively source and secure alternative funding for IDP projects | To formally apply for grant funding for IDP projects from external sources | IDP priority Projects | Ongoing | - | - | - | - | - | - | - | formally apply for funding | 100% | ongoing | |
| COR4 | CORP | n/a | Municipal Financial Viability and Management | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Manage the organisation within the budgetary and policy frameworks of the municipality | Implement effective expenditure control measures within the budget allocated to the department | Internal financial controls that reflect data to date | Ongoing | - | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | completed |
| COR5 | CORP | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Quarterly departmental progress reports to the MM | 0 | Quarterly | - | - | - | - | - | - | - | - | four reports submitted to MM | 100% | completed |
| COR6 | CORP | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Departmental staff meetings | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings held | 100% | completed |
| COR7 | CORP | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Departmental standing portfolio committee | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| COR8 | CORP | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Meetings with Departmental Executive Councillor | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| COR9 | CORP | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Address skills, capacity building and change management issues that affect development and functioning of the municipality | Preparation of a Skills Database for the DM staff | 0 | Jun-09 | - | - | - | - | - | - | - | - | Existence of functional skills database | 100% | Database continuously updated |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|--|--------------------------------|--|--|---|--|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|---|
| COR10 | CORP | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Address skills, capacity building and change management issues that affect development and functioning of the municipality | Review of Workplace Skills Plan for the ADM | Previous Plan | Jun-09 | - | - | - | - | - | - | - | existence of the WSP 08/09 | 100% | completed |
| COR11 | CORP | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Undertake developmental business planning and streamline business processes to meet council and community needs | Employment Equity Plan established | Previous Plan | Oct-09 | - | - | - | - | - | - | - | existence of the EEP to cover 08/09 | 100% | completed |
| COR12 | CORP | 0120/4440/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Address skills, capacity building and change management issues that affect development and functioning of the municipality | Employ experience training students | 0 | Jan-09 | 216,000 | 0 | 216,000 | 216,000 | 0 | Amajuba DM | 610,054 | no less than two students employed | 90% | ongoing |
| COR13 | CORP | 0120/4441/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Undertake developmental business planning and streamline business processes to meet council and community needs | Occupational Health and Safety (OHS) Administration | OHS policy | Jun-09 | 10,000 | 0 | 11,000 | 11,000 | 0 | Amajuba DM | 6,147 | have personnel responsible for OHS and ensure that they have necessary skills and that OHS is effectively administered | 100% | completed |
| COR14 | CORP | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Undertake developmental business planning and streamline business processes to meet council and community needs | Ensure effective use of the MunAdmin and necessary municipal records kept on the MunAdmin | MunAdmin System | Jun-09 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | all correspondences scanned on the MunAdmin; where applicable even ExCo and Council items | 100% | completed |
| COR15 | CORP | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Undertake developmental business planning and streamline business processes to meet council and community needs | Coordinate, manage and provide administrative support to ExCo and Council meetings | Municipal Structures Act, sect 29 & 50 | Jun-09 | - | - | - | - | - | - | - | agenda of all scheduled meetings timeously distributed and minutes prepared in both English and isiZulu | 100% | completed |
| FIN1 | FIN | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Undertake developmental business planning and streamline business processes to meet council and community needs | Draft a departmental business plan | 0 | Sep-08 | - | - | - | - | - | - | - | submitted BP | 100% | completed |
| FIN2 | FIN | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Monitor the implementation of all activities as set out in the Job descriptions of Middle Managers | Job descriptions for Middle Managers | Section 57 KPIs | Sep-08 | - | - | - | - | - | - | - | all middle managers in possession of Action Plans | 100% | staff in position of job descriptions |
| FIN3 | FIN | n/a | Municipal Financial Viability and Management | Institutional and Governance | Source alternative funding for appropriate projects | To actively source and secure alternative funding for IDP projects | To formally apply for grant funding for IDP projects from external sources | IDP priority Projects | Ongoing | - | - | - | - | - | - | - | formally apply for funding | 100% | completed |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------|--|--------------------------------|---|---|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|---|
| FIN4 | FIN | n/a | Municipal Financial Viability and Management | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Manage the organisation within the budgetary and policy frameworks of the municipality | Implement effective expenditure control measures within the budget allocated to the department | Internal financial controls that reflect data to date | Ongoing | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | completed |
| FIN5 | FIN | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Quarterly departmental progress reports to the MM | 0 | Quarterly | - | - | - | - | - | - | - | four reports submitted to MM | 100% | completed |
| FIN6 | FIN | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Departmental staff meetings | 0 | Quarterly | - | - | - | - | - | - | - | four meetings held | 100% | completed |
| FIN7 | FIN | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Departmental standing portfolio committee | 0 | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| FIN8 | FIN | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Meetings with Departmental Executive Councillor | 0 | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| FIN9 | FIN | n/a | Municipal Financial Viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Full compliance with Chapter 11 of the MFMA (SCM) | Compliance with Chapter 11 of the MFMA | SCM Plan | Ongoing | - | - | - | - | - | - | - | to implement the plan in full | 100% | completed |
| FIN10 | FIN | n/a | Municipal Financial Viability and Management | Institutional and Governance | To manage expenditure, cash and investments | Monitoring of expenditure and cash flow position on a regular basis | Expenditure Management - cash and investments | 0 | Quarterly | - | - | - | - | - | - | - | four expenditure reports submitted to exCo and ManCo | 100% | completed |
| FIN11 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | To monitor budgetary compliance | Monitoring of votes status | Budget monitoring | 0 | Quarterly | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | completed |
| FIN12 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | To monitor adherence to annual cash flow plan | Monitor cash position against planned position | Monitoring of differences between cash flow and actual | 0 | Ongoing | - | - | - | - | - | - | - | all differences corrected | 100% | completed |
| FIN13 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Production of monthly income and expenditure and balance sheet reports | Annual Financial Statements ready for audit by 30 August as per MFMA | No record of previous non-compliance | Quarterly | - | - | - | - | - | - | - | Legally compliant AFS submitted on time | 100% | completed |
| FIN14 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | To provide an efficient, sound, economically viable and sustainable financial support service | A clean unqualified audit report except for issues relating to Uthukela Water | Annual Financial Statements | Queries raised in the 2006/7 report | Ongoing | - | - | - | - | - | - | - | all queries raised by AG addressed | 100% | AG report received mid-January 2009. Report submitted the Audit Committee. Some queries have been addressed |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|--|--------------------------------|---|--|--|--|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|--|
| FIN15 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Compliance with MFMA | Prompt preparation of reports after month end closure | National Treasury/In year reporting | Monthly reports are lagging one month behind deadline. | Monthly | - | - | - | - | - | - | - | submit the s71 (12 reports) and s72 report within the prescribed timeframe | 100% | completed |
| FIN16 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Compliance with MFMA | Prompt preparation of reports after month end closure | National Treasury/In year reporting | 0 | Ongoing | - | - | - | - | - | - | - | 12 reports submitted to the Mayor | 100% | completed |
| FIN17 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Compliance with legislation | Monitoring of deadlines | National Treasury reporting | Monthly reports are lagging one month behind deadline | Ongoing | - | - | - | - | - | - | - | all reports required by NT submitted on time | 100% | completed |
| FIN18 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Compliance with legislation | Monitoring of deadlines | National Treasury reporting | Monthly reports are lagging one month behind deadline | Ongoing | - | - | - | - | - | - | - | all reports required by NT submitted on time | 100% | completed |
| FIN19 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Efficiency in operations | Monitoring of deadlines | Reconciliation and demonstration of the number of financial reconciliations done within 10 working days of month end | Record of reconciliations done is not kept | Monthly | - | - | - | - | - | - | - | reconciliations conducted monthly | 100% | completed |
| FIN20 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Compliance with relevant guidelines | Implement MFMP | Finance management reform in compliance with the Municipal Financial Management Internship Programme (MFMP) | No structured programme in place | Ongoing | - | - | - | - | - | - | - | 100% compliance as required by MFMP | 100% | ongoing |
| FIN21 | FIN | n/a | Municipal Financial viability and Management | Institutional and Governance | Compliance with legislation | Monitor budget process deadlines in relation to the MFMA | Budget Quality | As per MFMA | Ongoing | - | - | - | - | - | - | - | 100% compliance as per evaluation checklist | 100% | ongoing |
| FIN22 | FIN | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | Safeguard Council assets | All assets recorded, tagged and recorded in the asset register | Establish an asset register | Non GRAP compliant asset register in place | Ongoing | - | - | - | - | - | - | - | fully functional asset register | 100% | Asset register established and updated regularly |
| FIN23 | FIN | 0401/0199/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Address skills, capacity building and change management issues that affect development and functioning of the municipality | Municipal Systems Improvement grant | 0 | Jun-09 | 735,000 | 0 | 735,000 | 735,000 | 782,204 | n/a | 446,158 | all financial services staff fully competent | 100% | completed |
| FIN24 | FIN | 0401/0199/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | Safeguard Council assets | All assets recorded, tagged and recorded in the asset register | Management of the Fixed Asset Register | Fixed Asset Register (FAR) | Ongoing | - | - | - | - | - | - | - | all assets entered into the register | 100% | completed |
| FIN25 | FIN | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | Safeguard Council assets | Insure all assets with material values | Insurance/Risk management | Policy in place but not been checked for adequacy of cover | Ongoing | - | - | - | - | - | - | - | all municipal assets insured | 100% | assets regularly checked for insurance |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|-------|------------|----------------|--|--------------------------------|---|---|--|---|----------------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|---|---|--|
| FIN26 | FIN | 0130/1607/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | To promote and support reforms in financial management by building the capacity in municipalities to implement the MFMA | Municipal Finance Management Grant | 0 | Jun-09 | 500,000 | 0 | 0 | 500,000 | 0 | National Treasury | 500,000 | proper implementation of the MFMA requirements | 100% | completed | |
| FIN27 | FIN | 0403/0226/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | To promote and support reforms in financial management by building the capacity in municipalities to implement the MFMA | Shared Service Centre (Joint Audit Functions) | 0 | Jun-09 | 0 | 0 | 0 | 0 | 514,056 | DLGTA | 96,332 | effective management of shared services within the district | 100% | ongoing | |
| FIN28 | FIN | 0414/0501/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | To promote and support reforms in financial management by building the capacity in municipalities to implement the MFMA | Municipal Assistance Programme (MAP) | 0 | Jun-09 | 0 | 0 | 0 | 0 | 675,406 | DLGTA | 302,196 | implementation of effective debt recovery strategy | 100% | ongoing | |
| FIN29 | FIN | 0130/4512/0000 | | | | | Budget & IDP Roadshows | | Annually before end of May | 300,000 | 0 | 300,000 | 300,000 | 0 | Amajuba DM | 539,166 | 2009/10 roadshow conducted | 100% | Roadshows to be held late April 2009 | |
| COM1 | COMM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/10 | Undertake developmental business planning and streamline business processes to meet council and community needs | Draft a departmental business plan | 0 | Sep-08 | - | - | - | - | - | - | - | submitted BP | 100% | complete | |
| COM2 | COMM | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Monitor the implementation of all activities as set out in the Action Plans of Middle Managers | Departmental Action Plans for Middle Managers | Section 57 Managers or Departmental KPIs | Sep-08 | - | - | - | - | - | - | - | - | all middle managers in possession of Action Plans | 100% | all departmental staff in possession of job descriptions |
| COM3 | COMM | n/a | Municipal Financial Viability and Management | Institutional and Governance | Source alternative funding for appropriate projects | To actively source and secure alternative funding for IDP projects | To formally apply for grant funding for IDP projects from external sources | IDP priority Projects | Ongoing | - | - | - | - | - | - | - | - | formally apply for funding | 100% | completed |
| COM4 | COMM | n/a | Municipal Financial Viability and Management | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Manage the organisation within the budgetary and policy frameworks of the municipality | Implement effective expenditure control measures within the budget allocated to the department | Internal financial controls that reflect data to date | Ongoing | - | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | completed |
| COM5 | COMM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Quarterly departmental progress reports to the MM | 0 | Quarterly | - | - | - | - | - | - | - | - | four reports submitted to MM | 100% | completed |
| COM6 | COMM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Departmental staff meetings | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings held | 100% | completed |
| COM7 | COMM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Departmental standing portfolio committee | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|--|--------------------------------|---|--|---|-----------------------|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|--------------------------|---|
| COM8 | COMM | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Meetings with Departmental Executive Councillor | 0 | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| COM9 | COMM | 0406/0341/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure greater accessibility for communities in the District | Ensure greater accessibility for rural communities. | Review of the Public Transport Plan I.L to the white paper on the Provincial Transport Policy | Public Transport Plan | Jun-09 | 0 | 0 | 0 | 0 | 312,186 | Amajuba DM | 134,386 | Reviewed PTP | 25% | PTP review in progress |
| COM10 | COMM | 0205/4490/0000 | Good Governance and Public Participation | Social Facilitation | To ensure sufficient capacity to prevent/reduce the risk of disasters, mitigate, manage, respond to disasters and facilitate post recovery activities | Maintain a fully functioning District Disaster Management Centre | Disaster Management Centre Forum | 0 | Quarterly | 100,000 | 0 | 500,000 | 0 | 0 | T&LGA | 0 | four meetings to be held | 80% | ongoing |
| COM11 | COMM | 0205/4491/0000 | Good Governance and Public Participation | Social Facilitation | To ensure sufficient capacity to prevent/reduce the risk of disasters, mitigate, manage, respond to disasters and facilitate post recovery activities | Maintain a fully functioning District Disaster Management Centre | Disaster Management Capacity Building | 0 | ongoing | 60,000 | 0 | 450,000 | 0 | 0 | T&LGA | 45,023 | at least four workshops to be held | 50% | in progress |
| COM12 | COMM | 0205/4492/0000 | Good Governance and Public Participation | Social Facilitation | To ensure sufficient capacity to prevent/reduce the risk of disasters, mitigate, manage, respond to disasters and facilitate post recovery activities | Maintain a fully functioning District Disaster Management Centre | Disaster Management Plan Implementation | 0 | ongoing | 450,000 | 0 | 870,000 | 0 | 236,246 | T&LGA | 190,423 | implementation of the DM as outlined in the plan | 60% | in progress |
| COM13 | COMM | 0403/0279/0000 | Good Governance and Public Participation | Social Facilitation | To ensure sufficient capacity to prevent/reduce the risk of disasters, mitigate, manage, respond to disasters and facilitate post recovery activities | Maintain a fully functioning District Disaster Management Centre | Disaster Management Centre | 0 | Jun-09 | 0 | 0 | 500,000 | 0 | 144,137 | TLGTA | 0 | effective management DM Centre | 65% | in progress |
| COM14 | COMM | 0205/4530/0000 | Good Governance and Public Participation | Social Facilitation | To ensure sufficient capacity to prevent/reduce the risk of disasters, mitigate, manage, respond to disasters and facilitate post recovery activities | Maintain a fully functioning District Disaster Management Centre | Disaster Relief Interventions | 0 | Jun-09 | 0 | 0 | 2,000,000 | 2,000,000 | 0 | Amajuba DM | 986,404 | continuous assistance to community member affected in times of disaster | 55% | in progress |
| COM15 | COMM | 0205/4493/0000 | Good Governance and Public Participation | Social Facilitation | To ensure sufficient capacity to prevent/reduce the risk of disasters, mitigate, manage, respond to disasters and facilitate post recovery activities | Maintain a fully functioning District Disaster Management Centre | Fire Fighting Services | 0 | ongoing | 700,000 | 0 | 700,000 | 0 | 700,000 | DLGTA | 0 | have in place fully functional fire fighting services | 65% | in progress |
| COM15 | COMM | 0125/4446/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate the implementation of the HIV & AIDS plan | Facilitation of HIV & Aids activities through the HIV & Aids Council | HIV & AIDS Plan | Ongoing | 500,000 | 0 | 1,000,000 | 1,000,000 | 0 | Amajuba DM | 1,077,131 | facilitation of the HIV/AIDS activities as outlined in the plan | 65% | in progress |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|-------|------------|----------------|--|--------------------------------|---|---|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|---|---|-------------|
| COM16 | COMM | 0125/4444/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate access of social services to all communities | Placement of Environmental Health Services | 0 | Ongoing | 1,000,000 | 0 | 500,000 | 500,000 | 0 | Amajuba DM | 447,149 | placement of personnel | 0% | in progress | |
| COM17 | COMM | 0125/4422/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate the promotion of scarce sport codes in identified areas | Coordinate and run programmes for sports development, promotion and recreation | 0 | Jun-09 | 1,000,000 | 0 | 4,000,000 | 4,000,000 | 0 | Amajuba DM | 4,125,830 | to conduct at least 8 major sport events | 75% | in progress | |
| COM18 | COMM | 0125/4463/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards facilitation of access to skills development, economic empowerment, human rights for vulnerable groups | Facilitate youth empowerment programmes | Youth matters (Youth Summit, Youth day celebration) | 0 | Jun-09 | 400,000 | 0 | 800,000 | 800,000 | 0 | Amajuba DM | 758,008 | to conduct at least a youth function bi-monthly | 65% | in progress | |
| COM19 | COMM | 0155/0000/0000 | Good Governance and Public Participation | Municipal Planning | To facilitate the effective operation of MPCC's in the ADM | Roll-out of the Thusong Service Centre in the ADM | The on-going operation of the Thusong Service Centre | 0 | Jun-09 | 1,946,745 | 6,300,000 | 2,203,651 | 8,503,651 | 0 | Amajuba DM | 2,342,510 | quarterly reports on functioning of the centre | 95% | completed | |
| COM20 | COMM | 0401/0231/0000 | Good Governance and Public Participation | Social Facilitation | To contribute towards the achievement of universal access to social services by 2009/10 | Facilitate the promotion of scarce sport codes in identified areas | Sports and Recreational Grant | 0 | Jun-09 | 0 | 10,000,000 | 10,000,000 | 15,963,000 | 5,750,000 | DLGTA | 1,693,569 | management of sport facilities | 100% | ongoing until 2010 | |
| P&D1 | PD | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Undertake developmental business planning and streamline business processes to meet council and community needs | Draft a departmental business plan | 0 | Sep-08 | - | - | - | - | - | - | - | submitted BP | 100% | complete | |
| P&D2 | PD | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Monitor the implementation of all activities as set out in the Action Plans of Middle Managers | Departmental Action Plans for Middle Managers. | Section 57 Managers or Departmental KPIs | Sep-08 | - | - | - | - | - | - | - | - | all middle managers in possession of Action Plans | 100% | complete |
| P&D3 | PD | n/a | Municipal Financial Viability and Management | Institutional and Governance | Source alternative funding for appropriate projects | To actively source and secure alternative funding for IDP projects | To formally apply for grant funding for IDP projects from external sources | IDP priority Projects | Ongoing | - | - | - | - | - | - | - | - | formally apply for funding | 75% | in progress |
| P&D4 | PD | n/a | Municipal Financial Viability and Management | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Manage the organisation within the budgetary and policy frameworks of the municipality | Implement effective expenditure control measures within the budget allocated to the department | Internal financial controls that reflect data to date | Ongoing | - | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | complete |
| P&D5 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Quarterly departmental progress reports to MM | 0 | Quarterly | - | - | - | - | - | - | - | - | four departmental performance reports submitted to MM | 100% | complete |
| P&D6 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Departmental staff meetings | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D7 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Departmental standing portfolio committee | 0 | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|---------------------------------|--|--------------------------------|---|---|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|--------------------------|--|
| P&D8 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Meetings with Departmental Executive Councillor | 0 | Monthly | - | - | - | - | - | - | - | reports on meetings with Dept ExCo cllr | 100% | complete |
| P&D9 | PD | 0190/4477/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that the IT requirements of ADM are met | Website Development & Host | Existing website | Quarterly | 139,920 | 0 | 139,920 | 139,920 | 0 | Amajuba DM | 496,752 | report on website updates | 100% | complete |
| P&D10 | PD | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that the IT requirements of ADM are met | ICT Training of ADM staff | 0 | Ongoing | - | - | - | - | - | - | - | report on staff trained | 100% | complete |
| P&D11 | PD | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that the IT requirements of ADM are met | Administer the Amajuba ICT Forum | Existing forum | Quarterly | - | - | - | - | - | - | - | 4 meetings conducted | 100% | complete |
| P&D12 | PD | 0190/3807/0000 & 0190/3808/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that the IT requirements of ADM are met | Management of all IT systems hardware and software | 0 | Ongoing | 74,200 | 0 | 74,200 | 74,200 | 0 | Amajuba DM | 55,853 | resolved all errors and IT system maintained | 100% | complete |
| P&D13 | PD | 0190/4515/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that municipal planning requirements of ADM are met | Spatial Planning Development | 0 | Jun-09 | 600,000 | 0 | 500,000 | 500,000 | 0 | DLGTA | 0 | report on the utilisation of grant as per business plan or grant conditions | 100% | complete |
| P&D14 | PD | 0190/4514/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that municipal planning requirements of ADM are met | Administration Shared Service | 0 | Jun-09 | | | | | | | | 100% | complete | |
| P&D15 | PD | 0190/4484/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Tourism Sector Plan | Shared Services GIS | 0 | ongoing | 750,000 | 0 | 750,000 | 750,000 | 50,672 | DLGTA | 0 | report on District Shared Services | 100% | complete |
| P&D16 | PD | 0190/4486/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Tourism Sector Plan | Tourism Route Marketing and Battlefields | 2007/08 Tourism Route and Battlefield Marketing | Quarterly | 400,000 | 0 | 400,000 | 400,000 | 0 | Amajuba DM | 303,344 | report on advertisement and marketing conducted | 100% | complete |
| P&D17 | PD | 0190/4485/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Tourism Sector Plan | CTO Support | 2007/08 CTO Support | Ongoing | 150,000 | 0 | 150,000 | 150,000 | 0 | Amajuba DM | 114,060 | transfer of funds to 3 LMs | 100% | funds transferred to Dannhauser and Emadlangeni; Newcastle funds not transferred due to non-submission of the business plan to ADM |
| P&D18 | PD | | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Tourism Sector Plan | Marketing during Tourism Shows and Exhibitions | 0 | Ongoing | | 0 | | | 0 | Amajuba DM | | report on tourism and exhibition attended | 100% | complete |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|----------------------------------|--------------------------------|---|---|---|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|--------------------|-----------------|---|--------------------------|---|
| P&D19 | PD | 0190/4476/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Tourism Sector Plan | Sponsorship of Tourism and LED events | 0 | Ongoing | 63,600 | 0 | 63,600 | 63,600 | 0 | Amajuba DM | 191,232 | report on events sponsored | 100% | complete |
| P&D20 | PD | 0190/4483/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Tourism Sector Plan | Tourism Projects Support | 2007/08 Amajuba Birding Meander Support | Jun-09 | 500,000 | 0 | 500,000 | 500,000 | 0 | Amajuba DM | 458,045 | transfer of funds to Amajuba Birding Meander | 100% | complete |
| P&D21 | PD | 0190/4483/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Battlefields Development Plan | Facilitate programme through the Amajuba Tourism Forum (ATF) | Battlefields Development Plan | Ongoing | | | | | | | | implementation of battlefield development plan recommendation | 100% | complete |
| P&D22 | PD | 0190/4487/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Agricultural Sector Plan | LED Project Support | LED Strategy | Ongoing | 530,000 | 0 | 970,000 | 970,000 | 0 | Amajuba DM | 524,516 | development of two projects into secondary economy | 100% | complete |
| P&D23 | PD | 0190/4510/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Agricultural Sector Plan | LED Manufacturing Strategic Project Support | Manufacturing Plan | Ongoing | 300,000 | 0 | 360,000 | 360,000 | 0 | Amajuba DM | 133,000 | development of two projects into secondary economy | 100% | complete |
| P&D24 | PD | 0190/4511/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implementation of the Agricultural Sector Plan | LED Agricultural Strategic Project Support | Agricultural Plan | Ongoing | 300,000 | 0 | 300,000 | 300,000 | 0 | Amajuba DM and DOA | 379,819 | development of two projects into secondary economy | 100% | complete |
| P&D25 | PD | | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2014 | Implementation of the Agricultural Sector Plan | Facilitate the development of the mining sector | Appointment of mining operator | Ongoing | | | | | | | | report on the development of mining sector | 100% | complete |
| P&D26 | PD | 0190/4475/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Business support (facilitate markets & capacity) for SMME's & Co-operatives | LED/Tourism training facilitation - Facilitate support and training workshops for co-ops with DED | 0 | Jun-09 | 53,000 | 0 | 53,000 | 53,000 | 0 | Amajuba DM | 43,340 | two workshops conducted | 100% | complete |
| P&D27 | PD | 0190/4478/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Business support (facilitate markets & capacity) for SMME's & Co-operatives | AFLED capacity building - Institutional consultation on growth and development | 0 | Jun-09 | 31,800 | 0 | 31,800 | 31,800 | 0 | Amajuba DM | 40,549 | two workshops conducted | 75% | complete |
| P&D28 | PD | 0190/4516/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Business support (facilitate markets & capacity) for SMME's & Co-operatives | DBSA Tannery Herbs Medicinal project | 0 | Jun-09 | 0 | 0 | 0 | 369,805 | 0 | DBSA | 454,431 | developed business plan | 100% | in progress |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|--|--------------------------------|--|---|--|--|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|--|-----------------|---------------------------------|--------------------------|---|
| P&D28 | PD | 0190/4513/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Facilitate Targeted Investment | 3rd ADM growth and development summit | 2007/08 Growth and Development Summit | Mar-09 | 200,000 | 0 | 200,000 | 200,000 | 0 | 50% from Amajuba DM and 50% from DLGTA | 146,178 | conduct of G&D Summit | 100% | Summit postponed to June 2009 |
| P&D29 | PD | n/a | Local Economic Development (LED) | Economic Development | To ensure ongoing partnership development and coordination among various stakeholders | Retain and develop institutional arrangements for economic development in the district | Administer the Amajuba Forum for Local Economic Development (AFLED) | 2007/08 AFLED | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D30 | PD | n/a | Local Economic Development (LED) | Economic Development | To ensure ongoing partnership development and coordination among various stakeholders | Retain and develop institutional arrangements for economic development in the district | Administer the Amajuba Tourism Forum (ATF) | 2007/08 ATF | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D31 | PD | n/a | Local Economic Development (LED) | Economic Development | To ensure ongoing partnership development and coordination among various stakeholders | Retain and develop institutional arrangements for economic development in the district | Administer the Amajuba Tourism Committee (ATC) | 2007/08 ATC | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D32 | PD | n/a | Local Economic Development (LED) | Economic Development | To ensure ongoing partnership development and coordination among various stakeholders | Retain and develop institutional arrangements for economic development in the district | Administer the Amajuba Agricultural Committee (AAC) | 2007/08 AAC | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D33 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Provide and update Departmental information on the municipal website | Existing departmental section on website | Monthly | - | - | - | - | - | - | - | report on updates submitted | 100% | complete |
| P&D34 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Provide guidance that ensures integrated service delivery in the District | Administer the Amajuba Planning and Development Coordination Committee (P&DCC) | Existing P&DCC | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D35 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Provide guidance that ensures integrated service delivery in the District | Provide inputs on development applications received | 2007/08 inputs | Ongoing | - | - | - | - | - | - | - | report on issues raised | 100% | complete |
| P&D36 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Develop shared service systems to provide co-ordinated service delivery | Town Planning support and advice to Dannhauser and Utrecht | 2007/08 Town Planning support | Ongoing | - | - | - | - | - | - | - | report on support rendered | 100% | complete |
| P&D37 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Develop shared service systems to provide co-ordinated service delivery | GIS Implementation | 2007/08 GIS support | Quarterly | - | - | - | - | - | - | - | four meetings conducted | 100% | complete |
| P&D39 | PD | 0403/0230/0000 | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Develop shared service systems to provide co-ordinated service delivery | Drakensburg Nodal Study | 0 | Jun-09 | 300,000 | 0 | 0 | 0 | 345,094 | DLGTA | 249,040 | completed nodal study | 75% | Study underway as guided by project milestones |
| P&D40 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Support local municipalities in the facilitation of the provision of housing | Establish the Amajuba Housing Forum (AHF) | 0 | Mar-09 | - | - | - | - | - | - | - | established AHF | 0% | AHF not to be established; ADM to attend the local municipalities' forums |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|-------|------------|----------------|--|--------------------------------|--|--|---|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|-----------------------------------|---|--|
| P&D41 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Support the facilitation of integrated planning and implementation of land reform projects in the District | Facilitate and coordinate the roll-out of the DLA's Area Based Plan | Existing Area Based Plan Steering Committee | Jun-09 | - | - | - | - | - | - | - | at least four meetings conducted | 100% | complete | |
| P&D42 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Support the facilitation of integrated planning and implementation of land reform projects in the District | Update and alignment of the Amajuba Spatial Development Framework (SDF) | 2007/08 SDF as part of the IDP | Jun-09 | - | - | - | - | - | - | - | - | SDF Completed | 100% | complete |
| P&D43 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Prepare, monitor implementation and review the IDP | Approval of the Budget and IDP Process Plan by EXCO and Council | 0 | Aug-08 | - | - | - | - | - | - | - | - | approved process plan | 100% | complete |
| P&D44 | PD | n/a | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Prepare, monitor implementation and review the IDP | Approved IDP submitted to the DLG&TA | 2008/09 IDP | Jun-09 | - | - | - | - | - | - | - | - | approved IDP document | 100% | complete |
| P&D45 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Draft Annual Report presented to the Mayor for tabling to Council | 2006/07 AR | Jun-09 | - | - | - | - | - | - | - | - | approved draft AR for publicising | 100% | draft AR approved on 23 March, publicised for comments until 08 May. |
| P&D47 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Oversight report and AR tabled at Council for approval without reservations | 0 | Apr-08 | - | - | - | - | - | - | - | - | item sent to council for approval | 50% | in process |
| P&D48 | PD | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timely submission of statutory reports | Submit MFMA compliant AR to both Provincial and National Treasury. | 2006/07 AR | Apr-09 | - | - | - | - | - | - | - | - | AR distributed accordingly | 100% | copies of an AR to be submitted as legislated |
| P&D49 | PD | 0190/4468/0000 | Good Governance and Public Participation | Institutional and Governance | To ensure ongoing implementation and review of the Performance Management System | Measure the performance of the municipality | PMS Management and Review | Existing Policy | Jul-09 | 500,000 | 0 | 500,000 | 500,000 | 0 | Amajuba DM | 95,615 | reviewed PMS | 100% | completed | |
| P&D50 | PD | 0190/4447/0000 | Good Governance and Public Participation | Institutional and Governance | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Provide guidance that ensures integrated service delivery in the District | Environmental Management Plan Review (EMP) | Existing Plan | Jun-09 | 350,000 | 0 | 350,000 | 350,000 | 0 | Amajuba DM | 117,115 | reviewed EMP | 25% | completed | |
| P&D51 | PD | 0190/4448/0000 | Good Governance and Public Participation | Institutional and Governance | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Provide guidance that ensures integrated service delivery in the District | Environmental Awareness | 0 | Jun-09 | | | | | | Amajuba DM | | at least one campaign conducted | 50% | in progress | |
| P&D53 | PD | 0190/4448/0000 | Good Governance and Public Participation | Environmental Management | To ensure sustainable waste management in the district | Address the pollution of water catchments by mining and industrial activity | Education and awareness programmes | 0 | Jun-09 | 100,000 | 0 | 100,000 | 100,000 | 0 | n/a | 59,270 | at least three awareness programmes conducted | 75% | in progress | |
| P&D54 | PD | 0190/4448/0000 | Good Governance and Public Participation | Integrated Service Delivery | To ensure sustainable waste management in the district | Regular monitoring of environmental health hazards associated with waste disposal sites | District Environmental Co-ordination Forum | 0 | Quarterly | | | | | | n/a | | at least four meeting conducted | 75% | in progress | |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|-------|------------|---------------------------------|--|--------------------------------|--|---|--|--|----------------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|---|---|--|
| P&D52 | PD | 0190/4512/0000 | Good Governance and Public Participation | Social Facilitation | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Provide guidance that ensures integrated service delivery in the District | IDP & Budget roadshows strategic support | 0 | Annually before end of May | 300,000 | 0 | 300,000 | 300,000 | 0 | Amajuba DM | 539,166 | 2009/10 roadshow conducted | 100% | Roadshows to be held mid-April 2009 | |
| P&D55 | PD | 0401/0203/0000 | Good Governance and Public Participation | Integrated Service Delivery | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Provide guidance that ensures integrated service delivery in the District | Development Planning Capacity | 0 | Jun-09 | 0 | 0 | 0 | 0 | 125,601 | DLGTA | 0 | Development Planning Capacity | 75% | ongoing | |
| P&D56 | PD | 0190/4467/0000 | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Prepare, monitor implementation and review the IDP | IDP Review Support Grant | 0 | Jun-09 | 50,000 | 0 | 50,000 | 0 | 0 | T&LGA | 49,155 | IDP Review | 75% | grant to be utilised for growth summit | |
| P&D57 | PD | 0401/0203/0000 & 0410/0421/0000 | Good Governance and Public Participation | Municipal Planning | To facilitate and plan for ongoing sustainable human settlement and economic development in the district | Prepare, monitor implementation and review the IDP | IDP Review Grant | 0 | Jun-09 | 0 | 0 | 0 | 0 | 199,807 | DLGTA | 199,807 | IDP Review | 60% | | |
| P&D58 | PD | 0401/0233/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Business support (facilitate markets & capacity) for SMME's & Co-operatives | DBSA Tomatoe Project | 0 | Jun-09 | 0 | 0 | 0 | 0 | 162,428 | DBSA | 0 | DBSA Tomatoe Project | 0% | roll over from project savings | |
| P&D59 | PD | 0403/0235/0000 | Local Economic Development (LED) | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Business support (facilitate markets & capacity) for SMME's & Co-operatives | KZN Amajuba Hydroponics Tech | 0 | Jun-09 | 0 | 0 | 0 | 0 | 745,165 | DLGTA | 586,850 | KZN Amajuba Hydroponics Tech | 100% | complete | |
| P&D60 | PD | 0403/0271/0000 | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure that the IT requirements of the ADM are met | DIMMS Grant | 0 | Jun-09 | 0 | 0 | 0 | 0 | 43,442 | DLGTA | 0 | DIMMS Grant | 100% | completed | |
| P&D61 | PD | 0190/4449/0000 | Basic Service Delivery | Social Facilitation | To contribute towards the achievement of universal access to social services by 2011 | Support local municipalities in implementing the cemetery plan | Establishment of cemeteries | Cemetry Implementation | Jun-09 | 600,000 | 0 | 600,000 | 600,000 | 0 | Amajuba DM | 0 | 2 cemeteries to be implemented | 90% | in progress | |
| P&D62 | PD | 0190/4445/0000 | Good Governance and Public Participation | Social Facilitation | To ensure poverty alleviation/reduction (national targets) | Implementation of the poverty alleviation programme and vertical alignment | Identification and funding of poverty alleviation projects | Existing Poverty Alleviation Policy | Jun-09 | 500,000 | 0 | 700,000 | 700,000 | 0 | Amajuba DM | 452,492 | fund poverty alleviation projects as per poverty alleviation policy | 75% | ongoing | |
| P&D63 | PD | 0416/0541/0000 | Basic Service Delivery | Social Facilitation | To contribute towards the achievement of universal access to social services by 2011 | Support local municipalities in implementing the cemetery plan | Cemetry Plan -DBSA | 0 | Jun-09 | 0 | 0 | 0 | 0 | 21,948 | DBSA | 0 | management of cemeteries | 90% | in progress | |
| ENG1 | ENG | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Undertake developmental business planning and streamline business processes to meet council and community needs | Draft a departmental business plan | Adopted SDBIP | Sep-08 | - | - | - | - | - | - | - | Prepared BP and submitted to ExCo | 100% | completed | |
| ENG2 | ENG | n/a | Municipal Institutional Development and Transformation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Monitor the implementation of all activities as set out in the Action Plans of Middle Managers | Departmental Action Plans for Middle Managers | Section 57 Managers or Departmental KPIs | Sep-08 | - | - | - | - | - | - | - | - | all middle managers in possession of Action Plans | 100% | all departmental staff in possession of job descriptions |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) | |
|-------|------------|----------------|--|--------------------------------|---|---|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--|---|--|
| ENG3 | ENG | n/a | Municipal Financial Viability and Management | Institutional and Governance | Source alternative funding for appropriate projects | To actively source and secure alternative funding for IDP projects | To formally apply for grant funding for IDP projects from external sources | IDP priority Projects | Ongoing | - | - | - | - | - | - | - | formally apply for funding | 100% | completed | |
| ENG4 | ENG | n/a | Municipal Financial Viability and Management | Institutional and Governance | Ensure the municipality has adequate financial resources & controls to meet the annual performance objectives of the district | Manage the organisation within the budgetary and policy frameworks of the municipality | Implement effective expenditure control measures within the budget allocated to the department | Internal financial controls that reflect data to date | Ongoing | - | - | - | - | - | - | - | - | not exceeding budget allocated expenditure | 100% | completed |
| ENG5 | ENG | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Quarterly departmental progress reports to the MM | Dept Business Plans | Quarterly | - | - | - | - | - | - | - | - | four reports submitted to MM | 100% | completed |
| ENG6 | ENG | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Maintain good co-operation and understanding between and amongst councillors, staff and customers | Departmental staff meetings | Planned Staff meetings | Quarterly | - | - | - | - | - | - | - | - | four meetings held | 100% | completed |
| ENG7 | ENG | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Departmental standing portfolio committee | Planned Staff meetings dates | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| ENG8 | ENG | n/a | Good Governance and Public Participation | Institutional and Governance | To ensure progressive compliance with institutional and governance requirements by 2009/2010 | Ensure preparation and timeous submission of statutory reports | Meetings with Departmental Executive Councillor | Current KPI Targets | Quarterly | - | - | - | - | - | - | - | - | four meetings conducted | 100% | completed |
| ENG9 | ENG | n/a | Basic Service Delivery | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Employment of labour intensive methods | Adoption of EPWP guidelines into MIG projects | EPWP guidelines | Ongoing | - | - | - | - | - | - | - | - | Comply with EPWP guidelines | 55% | Align all projects to EPWP and report on Quarterly basis |
| ENG10 | ENG | 0150/4470/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | Finalisation of the Water Resource Plan/ Augmentation Plan (Dams) | Emergency Water Supplies | Jun-09 | 0 | 700,000 | 700,000 | 700,000 | 0 | Amajuba DM | 602,327 | Development of strategies that would ensure finalisation of Wcwd | 50% | ongoing | |
| ENG11 | ENG | 0150/4504/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure greater accessibility for communities in the District | Ensure greater accessibility for rural communities. | Facilitate construction of a pedestrian access bridge - Ingagane Footbridge | Montly reports | Jun-09 | 500,000 | 0 | 585,000 | 585,000 | 0 | Amajuba DM | 585,963 | pedestrian access bridge | 60% | ongoing | |
| ENG12 | ENG | 0150/4519/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Inverness Household Sanitation | Inverness Technical Report | Jun-09 | 0 | 0 | 2,103,772 | 2,103,772 | 0 | Amajuba DM | 0 | Eradicate sanitation backlog in the Inverness area | 25% | Construction phase | |
| ENG13 | ENG | 0150/4518/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Nass Surrey Sanitation | Progress report | Jun-09 | 0 | 0 | 690,404 | 690,404 | 0 | Amajuba DM | 0 | Nass Surrey Sanitation backlog | 25% | in progress | |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|-------------------------------|--------------------------------|--|---|--|---|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---|--------------------------|--|
| ENG14 | ENG | 0401/0202/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | The development of a Potable Water Services Development Plan and Backlogs Eradication | WSDP/Backlog STUDY | Ongoing | 0 | 0 | 0 | 0 | 1,101,651 | DWAF | 121,538 | Eradicating the backlog as per the backlog study and WSDP | 10% | Planning stage - WSDP Terms of Reference for the appointment of professional service provider completed |
| ENG15 | ENG | 0401/0202/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | WSDP Grant | 0 | Jun-09 | 0 | 0 | 0 | 0 | | T&LGA | | WSDP Grant | 15% | in progress |
| ENG16 | ENG | 0401/0208/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | The provision of rudimentary water services | DWAF Refurbishment | 0 | Jun-09 | 0 | 0 | 0 | 0 | 1,046,075 | DWAF | 1,046,075 | DWAF Refurbishment | 100% | completed |
| ENG17 | ENG | 0403/0269/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | Implement and supervise water services customer care | Backlog Study - WSDP/DWAF KPI-roll over grant | Ongoing | 0 | 0 | 0 | 0 | 59,173 | DWAF | 0 | Eradicating the backlog on the WSDP/backlog study | 15% | Planning stage to apply Regulatory Performance Measurement System to uThukela Water. MEC intervened - Consider restructure uThukela and also conduct Section 78 assessment |
| ENG18 | ENG | 0403/0267/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | The provision of rudimentary water services | Drought relief / Disaster - Steildrift Bulk Line Link | Steildrift Business Plan | Jun-09 | 0 | 0 | 0 | 0 | 1,638,453 | DWAF | 943,875 | Eradicate water backlog in the Steildrift area | 21% | Commissioning stage |
| ENG19 | ENG | 0403/0229/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | The provision of rudimentary water services | Institute and Capacity Support - To facilitate funding for refurbishment of assets (FIT) | DWAF recommendation to submit b/p /capacity grant | Ongoing | 0 | 0 | 0 | 0 | 587,369 | DWAF | 117,817 | Achieve funding and implement according to submission | 20% | in progress |
| ENG20 | ENG | 0403/0268/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | Review of the Water Services Plan mechanisms | WSDP | Ongoing | 0 | 0 | 0 | 0 | 138,243 | DLGTA | 0 | Integrated waste mgt plan ,Disaster mgt plan: water | 10% | Planning stage |
| ENG21 | ENG | 0403/0283/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Water Conservation/Water Demand | 0 | Jun-09 | 0 | 0 | 0 | 0 | 828,829 | DWAF | 473,684 | Water Conservation/Water Demand | 25% | in progress |
| ENG22 | ENG | 0403/0284/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Drought Relief Grant | 0 | Jun-09 | 0 | 0 | 0 | 0 | 1,064,522 | DWAF | 327,993 | Drought Relief Grant | 35% | in progress |
| ENG23 | ENG | 0403/0228/0000 | Basic Service Delivery | Economic Development | To ensure 4% economic growth per annum by 2011 To ensure 15% reduction in unemployment by 2011 | Implement Infrastructure Investment Plan | Inter Development Infrastructure Capacity | 0 | Jun-09 | 0 | 0 | 0 | 0 | 142,977 | T&LGA | 0 | Inter Development Infrastructure Capacity | 0% | in progress |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|-------|------------|----------------|-------------------------------|--------------------------------|--|---|--|--|-----------------------|------------------|----------------|-------------------|-----------------|-------------------|-------------------|-----------------|--|--------------------------|---|
| ENG24 | ENG | 0412/0461/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | Inkululeko Yomphakathi Trust | 0 | Jun-09 | 0 | 0 | 0 | 0 | 1,124 | Land Affairs | 0 | Inkululeko Yomphakathi Trust | 20% | in progress |
| ENG25 | ENG | 0413/0481/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2010 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | Amantungwa Trust Fund | 0 | Jun-09 | 0 | 0 | 0 | 0 | 63,486 | Land Affairs | 0 | Amantungwa Trust Fund | 0% | in progress |
| ENG26 | ENG | 0419/0586/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Review of the WSDP and its alignment with DWAF's Internal Strategic Perspective | Finalisation of the Water Extraction License | Water Agric Plan/Gijima Business Plans | Jun-09 | 0 | 0 | 0 | 0 | 306,804 | Gijima | 303,198 | 6x Gijima Business plans that would support LED Agric objectives | 45% | In progress - Await Gijima Outcomes |
| ENG27 | ENG | 0717/1664/0000 | Basic Service Delivery | Economic Development | To contribute towards the facilitation of universal access to sport facilities for all sport codes by 2011 | Facilitate the promotion of scarce sport codes in identified areas | Dannhauser Cricket Pitch | Dannhauser South Park Cricket Stadium b/p | Jun-10 | 0 | 0 | 1,600,000 | 0 | 0 | DSR | 352,966 | Upgrade stadia | 45% | ongoing until 2010 |
| ENG28 | ENG | 0717/1657/0000 | Basic Service Delivery | Economic Development | To contribute towards the facilitation of universal access to sport facilities for all sport codes by 2011 | Facilitate the promotion of scarce sport codes in identified areas | Ben's Dorp Sportsfield and infrastructure sports and recreational facilities | Ben's Dorp Sportsfield business plan | Jun-10 | 0 | 0 | 2,100,000 | 1,616,700 | 0 | DSR | 1,435,047 | Complete Ben's Dorp Sportsfield | 50% | ongoing until 2010 |
| ENG29 | ENG | 0401/0224/0000 | Basic Service Delivery | Economic Development | To contribute towards the facilitation of universal access to sport facilities for all sport codes by 2011 | Facilitate the promotion of scarce sport codes in identified areas | Rollover funds for Berouw Ben's Dorp and Dannhauser Cricket Sport facilities | Ben's Dorp Sportsfield business plan | Jun-09 | 0 | 0 | 0 | 1,325,328 | 1,325,328 | DSR | 76,338 | Complete Ben's Dorp Sportsfield | 40% | ongoing |
| ENG30 | ENG | 0718/1688/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Buffalo Flats Phase 1 Reticulation | Buffalo Flats-1 Technical Report | Jun-09 | 0 | 8,148,282 | 5,448,200 | 5,448,200 | 0 | MIG (DPLGA) | 5,700,564 | Eradicate water backlog in the buffalo flats phases 1 | 30% | Construction phase |
| ENG31 | ENG | 0718/1694/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Buffalo Flats Phases 2 - 6 Business Plan | Buffalo Flats Technical Report and MIG application | Dec-08 | 0 | 8,353,719 | 9,611,427 | 9,611,427 | 0 | MIG | 10,481,562 | Eradicate water backlog in the buffalo flats phases1-6. | 100% | Completed |
| ENG32 | ENG | 0718/1694/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Buffalo Flats Phases 2 | Buffalo Flats 2 Technical Report and MIG application | Dec-08 | 0 | 0 | 0 | 0 | 0 | MIG | 0 | Eradicate water backlog in the buffalo flats 2 | 15% | Inception of construction stage |
| ENG33 | ENG | 0718/1696/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in the expansion of water networks | Buffalo Flats phase 3 | Buffalo Flats 3 Technical Report and MIG application | Dec-08 | 0 | 0 | 2,000,000 | 2,000,000 | 0 | MIG | 902,805 | Eradicate water backlog in the buffalo flats 3 | 25% | Design stage |
| ENG34 | ENG | 0718/1685/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | Attract additional investment in facilities for communities | Rural Multi purpose center phase 2 | Construct phase two of the multi purpose center | Dec-08 | 0 | 1,312,797 | 1,312,797 | 0 | 0 | MIG | 1,024,404 | Provide a multi purpose center . | 25% | Construction phase |
| ENG35 | ENG | 0718/1692/0000 | Basic Service Delivery | Integrated Service Delivery | Ensure effective management of the MIG projects - Operational costs | Ensure effective management of the MIG projects - Operational costs | PMU | 0 | Jun-09 | 1,125,250 | 0 | 1,158,674 | 0 | 0 | MIG | 1,158,674 | PMU | 40% | ongoing |

ASSESSMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR THE YEAR ENDED 2008/09

| Ref | Res. Dept. | Vote No. | National Key Performance Area | Municipal Key Performance Area | Departmental Key Performance Area | Key Performance Indicator | Project/ Programme Description | Baseline Measurement | Frequency - Timeframe | Operating Budget | Capital Budget | Adjustment Budget | Amount Received | Roll-over 2007/08 | Source of Funding | Expenditure YTD | Annual Target (beginning of FY) | % Actual Performance YTD | Explanation for variance (where applicable) |
|--------------|------------|----------------|-------------------------------|--------------------------------|--|---|--|---|-----------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--|--------------------------|--|
| ENG36 | ENG | 0718/1683/0000 | Basic Service Delivery | Integrated Service Delivery | Municipal Planning | To facilitate the effective operation of MPCC's in the ADM | KwaMakane Centre | 0 | Jun-09 | 500,000 | 0 | 505,902 | 0 | 0 | MIG (DPLGA) | 0 | KwaMakane Centre | 0% | in progress |
| ENG37 | ENG | 0718/1684/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure greater accessibility for communities in the District | Ensure greater accessibility for rural communities | Rural Roads | 0 | Jun-09 | 1,554,000 | 0 | 0 | 0 | 0 | MIG (DPLGA) | 0 | Rural Roads | 0% | in progress |
| ENG38 | ENG | 0401/0225/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure greater accessibility for communities in the District | Ensure greater accessibility for rural communities | MIG Roll-over | 0 | Jun-09 | 0 | 0 | 0 | 0 | 4,656,065 | MIG | 1,540,564 | Implementation of MIG projects | 50% | ongoing |
| ENG39 | ENG | 0719/1712/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/10 | The provision of rudimentary water services | Emadlangeni Bulk Water / Feasibility Study | WSDP | Ongoing | 0 | 0 | 600,000 | 0 | 638,713 | DWAF | 47,824 | Feasibility study towards the Mig/DWAF water b/p | 15% | Service provider appointed. Inception report and project plan to be submitted. |
| ENG40 | ENG | 0719/1714/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic sanitation delivery to all consumers | Attract additional investment in the expansion of access to free basic sanitation | Dwaf school /clinic sanitation | Backlogs in Water and Sanitation at schools and clinics | Dec-08 | 0 | 2,350,000 | 2,350,000 | 2,194,950 | 0 | DWAF | 0 | Eradicate water backlog in the at schools and clinics | 10% | Project currently being implemented by DWAF. WSA to monitor DWAF |
| ENG41 | ENG | 0719/1715/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/11 | Attract additional investment in the expansion of water networks | Emadlangeni Bulk Water Supply | Backlogs in Water at schools and clinics | Jun-09 | 0 | 0 | 9,000,000 | 9,193,050 | 0 | DWAF | 8,409,547 | Eradicate water backlog at Emadlangeni | 75% | in progress |
| ENG42 | ENG | 0719/1716/0000 | Basic Service Delivery | Integrated Service Delivery | To ensure access to free basic water and expansion of water service delivery to all consumers by 2009/12 | Attract additional investment in the expansion of water networks | Infrastructure asset management | Badlogs in infrastructure within Amajuba district | Jun-09 | 0 | 0 | 700,000 | 0 | 0 | DWAF | 264,512 | Eradicate infrastructure backlog within Amajuba district | 50% | ongoing |
| TOTAL | | | | | | | | | | 50,963,738 | 37,164,798 | 113,631,182 | 118,004,030 | 24,899,353 | | 90,485,376 | | | |

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|--------|-------------------------|---|--------------------------|---|---|--|---|--|---|
| 1 | Service Delivery | Number of households with access to basic water | 18474 | 15502 | 6032 | 13383 | 9279 | When considering the present level of funding available through the MIG programme as the only funding source, the complete eradication of the water services backlog in the WSA area of jurisdiction will be achievable by 2018. Specific projects on provision of basic water stated in the attached SDBIP for the year ended 30 June 2009 | WSDP /IDP/ADM engineering internal monitoring data, financial reports |
| | CAP budget original | | R 241,807,312 | R 4,500,000 | R 16,502,071 | R 16,502,071 | R 113,187,241 | | |
| | CAP budget adjusted | | - | R 0 | R 26,059,627 | R 26,059,627 | R 0 | | |
| | CAP budget actual spent | | - | R 0 | R 24,260,640 | R 24,260,640 | R 0 | | |
| 2 | Service Delivery | Number of households with access to basic sanitation | 21773 | 21105 | 1737 | 20443 | 9000 | In accordance with the Revised WSDP, in order to eradicate the Sanitation backlog by 2012, an allocation of R20 million is required per annum; therefore ADM must motivate for additional funding from MIG or DWAF. Specific projects on provision of basic sanitation stated in the attached SDBIP for the year ended 30 June 2009 | WSDP /IDP |
| | CAP budget original | | R 0 | R 0 | R 3,542,882 | R 3,542,882 | R 45,000,000 | | |
| | CAP budget adjusted | | R 0 | R 0 | R 4,500,000 | R 4,500,000 | R 0 | | |
| | CAP budget actual spent | | R 0 | R 0 | R 3,333,966 | R 3,333,966 | R 0 | | |
| 3 | Service Delivery | Number of households with access to Free Basic Water | 17406 | 15502 | 2119 | 13383 | 8947 | Unknown ,The number of households with access to Free Basic Water will only be available once the review of the indigent policy and WSDP is completed .(planning phase) | |
| | CAP budget original | | no information available | no information available | no information available | no information available | no information available | | |
| | CAP budget adjusted | | no information available | no information available | no information available | no information available | no information available | | |
| | CAP budget actual spent | | no information available | no information available | no information available | no information available | no information available | | |
| 4 | Service Delivery | Number of households with access to Free Basic Sanitation | no information available | 3768 | no information available | no information available | | In December 2003 DWAF approved the NAAS Surrey sanitation project s. The project was approved for the implementation of 634 VIP units. Project Costs :R4 219 621 Population to be served :8024 Households be served :1003The Inverness Sanitation project was planned in 2003 for the provision of 3134 VIP units, to the residents of Inverness and Clare areas. Project Implementation delayed and only began in June 2004. Between June 2004 and September 2007, 1396 units were constructed. The unit costs have increased above the approved R2400 per unit. Project Costs :R14 124 938 Previously approved budget R 7521 600 Population to be served : 34 304 Households to be served : 3134. Specific projects on provision of basic sanitation stated in the attached SDBIP for the year ended 30 June 2009 | WSDP and backlog study |
| | CAP budget original | | no information available | - | no information available | no information available | | | |

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|--------|-------------------------------|---|--------------------------|---|---|--|---|---|------------------------|
| 5 | Service Delivery | % municipality's capital budget spent on projects identified in the municipality's IDP | no information available | to be completed in future | no information available | | | | |
| | Operating budget original | | | R 26,950,000 | | R 43,053,800 | R 107,049,221 | | |
| | Operating budget adjusted | | | R 25,429,989 | | R 62,742,800 | R 120,859,472 | | |
| | Operating budget actual spent | | | R 22,600,000 | | R 37,467,655 | R 95,584,327 | | |
| 6 | Service Delivery | Number of jobs created through municipal LED initiatives | no information available | 1629 | no information available | 1709 | no information available | | |
| | Operating budget original | | | R 1,616,000 | R 1,799,600 | no information available | | | |
| | Operating budget adjusted | | | R 1,495,000 | R 2,499,600 | no information available | | | |
| | Operating budget actual spent | | | R 961,000 | R 961,000 | no information available | | | |
| 7 | Service Delivery | Number of people from employment equity target groups employed in the three highest management levels in the municipality (consolidated figure) | not applicable | 10 | no information available | 11 | no information available | not applicable | Employment Equity Plan |
| 8 | Service Delivery | Number of women employed in the three highest management levels in the municipality (HoD level down to Assistant Director level) | not applicable | 1 | no information available | 2 | no information available | not applicable | Employment Equity Plan |
| 9 | Service Delivery | Number of people with disabilities employed in the three highest management levels in the municipality (consolidated figure) | not applicable | 0 | no information available | 0 | no information available | not applicable | Employment Equity Plan |
| 10 | Service Delivery | Number of senior management (Section 57) undergone leadership development training | not applicable | | | | | - current sect 57 managers have leadership skills | |
| | CAP budget original | | | - | - | - | | | |
| | CAP budget adjusted | | | | | | | | |
| | CAP budget actual spent | | | | | | | | |
| | Service Delivery | | | 25 | no information available | no information available | no information available | | |

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|--------|-------------------------------|---|---------|---|---|--|---|--|--|
| 11 | CAP budget original | Number of Councilors undergone leadership development training | | R 45,000 | no information available | no information available | no information available | | |
| | CAP budget adjusted | | | R 45,000 | no information available | no information available | no information available | | |
| | CAP budget actual spent | | | R 45,000 | no information available | no information available | no information available | | |
| 12 | Service Delivery | % of the municipality's budget spent on implementing the workplace skills plan | | no information available | no information available | no information available | no information available | | |
| | Operating budget original | | | R 733,000 | no information available | no information available | no information available | | |
| | Operating budget adjusted | | | R 733,000 | no information available | no information available | no information available | | |
| | Operating budget actual spent | | | R 733,000 | no information available | no information available | no information available | | |
| 13 | Service Delivery | % of MIG budget spent | | 100% | 84% | | | Specific projects on MIG stated in the attached SDBIP for the year ended 30 June 2009 | |
| | CAP budget original | | | R 18,175,281 | R 20,209,413 | R 20,209,413 | R 97,549,000 | | |
| 14 | Service Delivery | % of total municipal capital budget spent | | 72% | 67% | | | Specific capital projects stated in the attached SDBIP for the year ended 30 June 2009 | |
| 15 | Service Delivery | % of the municipal capital budget spent in applicable nodes as per the Provincial Spatial Economic Development Strategy (PSEDS) | | 25% | information to be provided in future | information to be provided in future | information to be provided in future | | |
| 16 | Service Delivery | % of the municipal capital budget spent in applicable corridors as per the PSEDS | | | information to be provided in future | information to be provided in future | information to be provided in future | | |
| 17 | Service Delivery | % of the total capital budget spent in strategic intervention areas of the Spatial Development Framework | | 25% | information to be provided in future | information to be provided in future | information to be provided in future | | |
| 18 | Service Delivery | % of the the total municipal budget allocated to the development of community social infrastructure | | | | | | Rural Multi purpose service center Phase Two | Rural Multi purpose service center Phase Two-MIG MIS |
| | CAP budget original | | | R 1,312,797 | R 1,312,797 | R 0 | Current status as at the End of July 09 Current status: 100% Completed. Close out stage | MIG grant | |
| | CAP budget adjusted | | | R 1,312,797 | R 1,312,797 | | | | |
| | CAP budget actual spent | | | R 1,312,797 | R 1,024,404 | | | | |

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|--------|-------------------------|---|---------|---|---|--|---|---|---|
| 19 | Service Delivery | % of the the total municipal budget allocated to the development of community social infrastructure | | | | | | South park cricket Stadia-Budget : R 1000 000.Current status | Internal reporting System |
| | CAP budget original | | | R 1,000,000 | R 1,000,000 | R 657,516 | | <input type="checkbox"/> Irrigation 90 % complete <input type="checkbox"/> Electrification 50 % complete <input type="checkbox"/> Score boards installation 10 % <input type="checkbox"/> Screen board 100 % complete <input type="checkbox"/> New Pitch and landscaping 60 % complete. Expecting completion date: 20 Sep 2009 | DSR grant |
| | CAP budget adjusted | | | R 1,000,000 | R 1,000,000 | | | | |
| | CAP budget actual spent | | | R 1,000,000 | R 342,484 | | | | |
| 20 | Service Delivery | % of the the total municipal budget allocated to the development of community social infrastructure | | | | | | Bensdorp Sportsfield-Budget: R 1 300 000 Million | DSR grant |
| | CAP budget original | | | R 1,300,000 | R 1,300,000 | R 563,963 | | Provision of the following facilities <input type="checkbox"/> sportsfield, <input type="checkbox"/> ablution <input type="checkbox"/> Combo court | |
| | CAP budget adjusted | | | R 1,300,000 | R 1,300,000 | | | Current status <input type="checkbox"/> Construction of Sportsfield -40 % <input type="checkbox"/> Ablution block 5% <input type="checkbox"/> Combo court 40 % | |
| | CAP budget actual spent | | | R 1,300,000 | R 1,435,047 | | | | |
| 21 | Service Delivery | % of the the total municipal budget allocated to the development of community social infrastructure | | | | | | Upgrade of Monte Vista Sports complex. | |
| | CAP budget original | | | R 15,000,000 | R 10,000,000 | R 7,996,537 | R 13,959,537 | R380 000 was spent towards compilation of District Sports Sector Plan | The balance will be spent on the actual upgrade of Monte Vista Facility Due to budget constraints/ limited funding, the project will then be undertaken over 3 phases |
| | CAP budget adjusted | | | R 2,000,000 | R 10,000,000 | | | R15million was spent towards acquisition of Monte Vista Casino R2million was spent on VAT payments | An amount of R37 million is required to undertake Phase 3 considering the above scope of work however Council together with Management is still investigating on the best use of Old Casino Building. There is currently no funding available for undertaking phase 3 |

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|---------------|-------------------------|---|----------------|--|--|---|--|---|------------------------------|
| | CAP budget actual spent | | | R 1,439,830 | R 2,003,463 | | | | |
| 22 | Service Delivery | % of the the total municipal budget allocated to the development of community social infrastructure | | | | | | | |
| | CAP budget original | | | R 1,444,450 | | | | | |
| | CAP budget adjusted | | | R 1,444,450 | | | | | |
| | CAP budget actual spent | | | R 1,439,830 | | | | | |
| 23 | Service Delivery | % increase in customer satisfaction with municipal Service Delivery (infrastructure) | | no information available | information to be provided in future | information to be provided in future | information to be provided in future | | |
| 24 | Service Delivery | % increase in customer satisfaction with municipal LED delivery | | no information available | no information available | no information available | no information available | | |
| 25 | Service Delivery | Financial viability 1 (refer to Annexure A) | | -351.77% | | -554.83% | not applicable | Annual Financial Statements 2009 | |
| 26 | Service Delivery | Financial viability 2 (refer to Annexure A) | | not applicable | | not applicable | not applicable | Annual Financial Statements 2009 | |
| 27 | Service Delivery | Financial viability 3 (refer to Annexure A) | | 21.75% | | 11.10% | not applicable | Annual Financial Statements 2009 | |

ANNEXURE A

financial viability as expressed by the following ratios

$$A = B - C / D$$

Where:

"A" represents debt coverage

"B" represents total operating revenue received -

"C" represents operating grants

"D" represents debt service payments (i.e. interest + redemption) due

1

$$A = B / C$$

Where:

"A" represents outstanding service debtors to revenue

"B" represents total outstanding service debtors

"C" represents annual revenue actually received for services;

2

$$A = B + C / D$$

Where:

"A" represents cost coverage

"B" represents all available cash at a particular time

"C" represents investments

"D" represents monthly fixed operating expenditure,

3