

2024/25

**TOP LAYER
SERVICE DELIVERY BUDGET
IMPLEMENTATION PLAN**

**EMTHANJENI
MUNICIPALITY**




Municipal Finance Management Act:

Section 53(1)(c)(ii) - Approval by the Mayor

The Top Layer Service Delivery Budget Implementation Plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Print Name DISANG MOLAOLÉ

Municipal Manager of Emthanjeni Municipality

Signature 

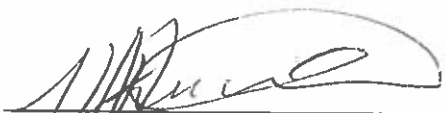
Date 06-06-2024

Approval

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name GLADWELL LULAMILE NKUMBI

Executive Mayor of Emthanjeni Municipality

Signature 

Date 06-06-2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL1	Municipal Manager	Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.	Develop Risk based audit plan (RBAP) for 2025/26 and submit to the Audit Committee by 30 June 2025	RBAP for 2025/26 submitted to the Audit Committee by 30 June 2025	All	Municipal Manager	Number	1	0	0	0	1
TL2	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	The number of people from employment equity target groups employed (newly appointed) in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan by 30 June 2025	Number of people employed (newly appointed)	All	Senior Manager: Corporate Services	Number	1	0	0	0	1
TL3	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	0.1% of the personnel budget spent on training as per the approved Skills Development Plan by 30 June 2025 [(Actual total training expenditure/total personnel budget)x100]	% of the personnel budget spent on training by 30 June 2025	All	Senior Manager: Corporate Services	Percentage	0.1	0	0	0	0.1
TL4	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Review the EEP and submit to the Portfolio Committee by 30 June 2025	EEP reviewed and submitted to the Portfolio Committee by 30 June 2025	All	Senior Manager: Corporate Services	Number	1	0	0	0	1

Executive Mayor:.....

Date: 26-06-2024



Int Ref	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL5	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Limit vacancy rate to 20% of budgeted posts by 30 June 2025 [(Number of funded posts vacant divided by budgeted funded posts)(x100)]	[(Number of funded posts vacant divided by budgeted funded posts)(x100)]	All	Senior Manager: Corporate Services	Percentage	20	0	20	0	20
TL6	Corporate Services	Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.	Review the Risk Committee and sent appointment letters to members by 31 March 2025	Risk Committee reviewed and appointment letters sent to members by 31 March 2025	All	Senior Manager: Corporate Services	Number	1	0	0	1	0
TL7	Corporate Services	Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.	Complete the annual risk assessment and submit to the Risk Committee by 30 June 2025	Risk assessment completed and submit to the Risk Committee by 30 June 2025	All	Senior Manager: Corporate Services	Number	1	0	0	0	1
TL8	Corporate Services	Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.	Review the Communication Strategy and submit to Council by 30 June 2025	Reviewed Communication Strategy submitted to Council by 30 June 2025	All	Senior Manager: Corporate Services	Number	1	0	0	0	1

Executive Mayor:.....

Date: 20/06/2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL9	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Review the organogram and submit to Council by 30 June 2025	Reviewed organogram submitted to Council by 30 June 2025	All	Senior Manager: Corporate Services	Number	1	0	0	0	1
TL10	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Review and sign a MOU with the Department of Defence by 30 June 2025 for support with fire brigade services	MOU reviewed and signed by 30 June 2025	All	Senior Manager: Community Services	Number	1	0	0	0	1
TL11	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Review the disaster management plan that includes contingency plans and submit to Council by 30 June 2025	Disaster management plan reviewed and submitted to Council by 30 June 2025	All	Senior Manager: Community Services	Number	1	0	0	0	1
TL12	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Review the Human Settlement Plan and submit to Council by 30 June 2025	Human Settlement Plan reviewed and submitted to Council by 30 June 2025	All	Senior Manager: Community Services	Number	1	0	0	0	1
TL13	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	Submit a business plan to potential funders for the upgrading of the Fire Brigade by 30 June 2025	Business plan submitted by 30 June 2025	All	Senior Manager: Community Services	Number	1	0	0	0	1

Executive Mayor:.....

Date: 06-06-2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL14	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of properties which are billed for water or have pre paid meters as at 30 June 2025	All	Senior Manager Financial Services	Number	8 000	8000	8000	8000	8000
TL15	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2025	All	Senior Manager Financial Services	Number	10000	10000	10000	10000	10000
TL16	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal properties connected to the municipal sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2025	Number of properties which are billed for sewerage as at 30 June 2025	All	Senior Manager Financial Services	Number	7 200	7200	7200	7200	7200
TL17	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of properties which are billed for refuse removal as at 30 June 2025	All	Senior Manager Financial Services	Number	7 200	7200	7200	7200	7200
TL18	Financial Services	Contribute to the development and protection of the rights and needs of all residents with a particular focus on the poor	Provide free basic services to indigent households as at 30 June 2025	Number of indigent households receiving free basic services as at 30 June 2025	All	Senior Manager Financial Services	Number	3300	3300	3300	3300	3300

Executive Mayor.....

Date: 06 June 2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL19	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 {(Actual amount spent on projects / Total amount budgeted for capital projects)X100}	% of capital budget spent by 30 June 2025	All	Senior Manager Financial Services	Percentage	95	25	50	75	95
TL20	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2025 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grants)	Debt coverage as at 30 June 2025	All	Senior Manager Financial Services	Percentage	45	0	0	0	45
TL21	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025 (Total outstanding service debtors minus provision for bad debt) / (revenue received for services)	% of outstanding service debtors as at 30 June 2025	All	Senior Manager Financial Services	Percentage	45	0	0	0	45
TL22	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	All	Senior Manager Financial Services	Number	3	0	0	0	3

Executive Mayor: 

Date: 06-06-2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL23	Financial Services	Maintaining a financially sustainable and viable Municipality	Submit the annual financial statements to the Auditor-General by 31 August 2024	Statements submitted to the AG by 31 August 2024	All	Senior Manager Financial Services	Number	1	1	0	0	0
TL24	Financial Services	Maintaining a financially sustainable and viable Municipality	Achievement of a payment percentage of 55% by 30 June 2025 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100)	Payment % achieved	All	Senior Manager Financial Services	Percentage	55	55	55	55	55
TL25	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the adjustments budget to Council by the 28 February 2025	Adjustments budget submitted by 28 February 2025	All	Senior Manager Financial Services	Number	1	0	0	1	0
TL26	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the draft budget to Council by 31 March 2025	Draft budget submitted by 31 March 2025	All	Senior Manager Financial Services	Number	1	0	0	1	0
TL27	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the final budget to Council by 31 May 2025	Final budget submitted by 31 May 2025	All	Senior Manager Financial Services	Number	1	0	0	0	1
TL28	Infrastructure Services	Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area.	Create temporary jobs - FTE's in terms of EPWP by 30 June 2025 (Person days / FTE (230 days))	Number of FTE's created	All	Senior Manager Infrastructure Services	Number	50	0	0	0	50
TL29	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit unaccounted for water to 17% by 30 June 2025 ((Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) x 100)	% unaccounted water by 30 June 2025	All	Senior Manager Infrastructure Services	Percentage	17	0	0	0	17

Executive Mayor:.....

Date: 06-06-2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL30	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Achieve a 95% water quality quarterly as per SANS 241 requirements for all water sampling points	% water quality level	All	Senior Manager: Infrastructure Services	Percentage	95	95	95	95	95
TL31	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit % electricity unaccounted for to 10% by 30 June 2025 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] x 100]	% of electricity unaccounted for at 30 June 2025	All	Senior Manager: Infrastructure Services	Percentage	10	0	0	0	10
TL32	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Compile maintenance plans for waste water, roads and stormwater and electricity that include weekly, monthly, quarterly and annual actions and submit to Municipal Manager for approval by 30 June 2025	Number of plans submitted to Municipal Manager by 30 June 2025	All	Senior Manager: Infrastructure Services	Number	3	0	0	0	3
TL33	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	95% of approved budget spent by 30 June 2025 for the development of 12 boreholes in De Aar (Northern scheme) {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	Senior Manager: Infrastructure Services	Percentage	95	25	50	75	95
TL34	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	95% of approved budget spent by 30 June 2025 for the Installation of High Mast Lighting in De Aar and Britstown {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	Senior Manager: Infrastructure Services	Percentage	95	25	50	75	95

Executive Mayor:

Date: 06/06/2024



Int Ref.	Department	IDP Objective	KPI	Unit of Measurement	Ward	KPI Owner	Target type	Annual Target	Q1	Q2	Q3	Q4
TL35	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	95% of approved budget spent by 30 June 2025 to pave streets in the municipal area ((Actual expenditure divided by the total approved budget) x 100)	% of approved budget spent	5	Senior Manager: Infrastructure Services	Percentage	95	25	50	75	95
TL36	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	95% of approved budget spent by 30 June 2025 for the replacement and upgrading of the De Aar West electricity main transformers ((Actual expenditure divided by the total approved budget) x 100)	% of approved budget spent	5	Senior Manager: Infrastructure Services	Percentage	95	25	50	75	95
TL37	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	95% of approved budget spent by 30 June 2025 for the refurbishment of Substation A ((Actual expenditure divided by the total approved budget) x 100)	% of approved budget spent	2	Senior Manager: Infrastructure Services	Percentage	95	25	50	75	95

Executive Mayor:.....

Date: 06-06-2024



Department	Project Description	Funding Source	Ward	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Total
Infrastructure services	De Aar & Bristown High Mast Lighting	MIG	All	2,231,771	1,856,423	1,977,223	1,400,523	1,756,489	1,564,789	0	0	0	0	0	0	10,787,218
Infrastructure services	Northern scheme (development of 12 boreholes)	WSIG	All	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	2,583,333	31,000,000
Infrastructure services	Paving of streets in Emthanjeni Municipality	EPWP	5	0	200,000	250,000	0	375,000	0	0	200,000	175,000	0	0	0	1,200,000
Infrastructure services	Refurbishment of Substation A	In-sourced	2	0	0	0	400,000	800,000	100,000	0	150,000	50,000	0	0	0	1,500,000
Infrastructure services	Replacement of De Aar West Transformer	Borrowings	5	0	0	0	2,500,000	0	0	0	1,500,000	5,000,000	1,900,000	1,600,000	500,000	13,000,000
Total				4,815,104	4,639,756	4,810,556	6,883,856	5,514,822	4,248,122	2,583,333	4,433,333	7,808,333	4,483,333	4,183,333	3,083,333	57,487,218

Executive Mayor

Date: 06-06-2024



Vote	Jul 24			Aug 24			Sep 24			Oct 24		
	Revenue	Operational Exp. R	Capital Exp.	Revenue	Operational Exp. R	Capital Exp.	Revenue	Operational Exp. R	Capital Exp.	Revenue	Operational Exp. R	Capital Exp.
Vote 1 - Office of the Mayor	57,937	1,050,786	62,500	57,937	1,050,786	62,500	57,937	1,050,786	62,500	57,937	1,050,786	62,500
Vote 2 - Municipal Manager		413,909			413,909			413,909			413,909	
Vote 3 - Finance	4,229,599	4,690,436		4,229,599	4,690,436		4,229,599	4,690,436		4,229,599	4,690,436	
Vote 4 - Corporate Services	357,598	2,256,266		357,598	2,256,266		357,598	2,256,266		357,598	2,256,266	
Vote 5 - Community & Social Services	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667
Vote 6 - Infrastructure	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667
Total	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833
		Nov 24			Dec 24			Jan 25			Feb 25	
Vote 1 - Office of the Mayor	57,937	1,050,786	62,500	57,937	1,050,786	62,500	57,937	1,050,786	62,500	57,937	1,050,786	62,500
Vote 2 - Municipal Manager		413,909			413,909			413,909			413,909	
Vote 3 - Finance	4,229,599	4,690,436		4,229,599	4,690,436		4,229,599	4,690,436		4,229,599	4,690,436	
Vote 4 - Corporate Services	357,598	2,256,266		357,598	2,256,266		357,598	2,256,266		357,598	2,256,266	
Vote 5 - Community & Social Services	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667
Vote 6 - Infrastructure	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667
Total	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833

Executive Mayor:

Date: 06-2024



Vote	Mar 25			Apr 25			May 25			Jun 25		
	Revenue	Operational Exp. R	Capital Exp.	Revenue	Operational Exp. R	Capital Exp.	Revenue	Operational Exp. R	Capital Exp.	Revenue	Operational Exp. R	Capital Exp.
Vote 1 - Office of the Mayor	57,937	1,050,786	62,500	57,937	1,050,786	62,500	57,937	1,050,786	62,500	57,937	1,050,786	62,500
Vote 2 - Municipal Manager		413,909			413,909			413,909			413,909	
Vote 3 - Finance	4,229,599	4,690,436		4,229,599	4,690,436		4,229,599	4,690,436		4,229,599	4,690,436	
Vote 4 - Corporate Services	357,598	2,256,266		357,598	2,256,266		357,598	2,256,266		357,598	2,256,266	
Vote 5 - Community & Social Services	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667	1,238,266	4,287,731	136,667
Vote 6 - Infrastructure	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667	25,330,205	14,462,038	3,845,667
Total	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833	31,213,606	27,161,166	4,044,833
TOTAL												
	Revenue		Operational Exp. R		Capital Exp.		Revenue		Operational Exp. R		Capital Exp.	
Vote 1 - Office of the Mayor	695,248		12,609,428		750,000		695,248		12,609,428		750,000	
Vote 2 - Municipal Manager	0		4,966,903		0		0		4,966,903		0	
Vote 3 - Finance	50,755,190		56,285,226		0		50,755,190		56,285,226		0	
Vote 4 - Corporate Services	4,291,180		27,075,195		0		4,291,180		27,075,195		0	
Vote 5 - Community & Social Services	14,859,193		51,452,774		1,640,000		14,859,193		51,452,774		1,640,000	
Vote 6 - Infrastructure	303,962,462		173,544,461		46,148,000		303,962,462		173,544,461		46,148,000	
Total	374,563,273		325,933,987		48,538,000		374,563,273		325,933,987		48,538,000	

Executive Mayor:

Date: 26-06-2024

Emthanjani Municipality

Revenue by Source for the 2024/25 financial year



Source	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
Property rates	3,901,663	3,901,664	3,901,665	3,901,666	3,901,667	3,901,668	3,901,669	3,901,670	3,901,671	3,901,672	3,901,673	3,901,608	46,819,956
Service charges - electricity revenue	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	11,841,995	142,103,940
Service charges - water revenue	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	3,289,871	39,478,454
Service charges - sanitation revenue	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	1,272,397	15,268,764
Service charges - refuse revenue	640,066	640,066	640,066	640,066	640,066	640,066	640,066	640,066	640,066	640,066	640,066	640,066	7,680,789
Rental of facilities and equipment	45,805	45,805	45,805	45,805	45,805	45,805	45,805	45,805	45,805	45,805	45,805	45,805	549,664
Interest earned - external investments	131,833	131,833	131,833	131,833	131,833	131,833	131,833	131,833	131,833	131,833	131,833	131,833	1,582,000
Interest earned - outstanding debtors	392,744	392,744	392,744	392,744	392,744	392,744	392,744	392,744	392,744	392,744	392,744	392,744	4,712,925
Dividends received	0	0	0	0	0	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	259,958	259,958	259,958	259,958	259,958	259,958	259,958	259,958	259,958	259,958	259,958	259,958	3,119,498
Licences and permits	142,281	142,281	142,281	142,281	142,281	142,281	142,281	142,281	142,281	142,281	142,281	142,281	1,707,375
Agency services	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers and subsidies	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	5,647,083	67,765,000
Other revenue	124,988	124,988	124,988	124,988	124,988	124,988	124,988	124,988	124,988	124,988	124,988	124,988	1,499,855
Gains	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	115,500
TOTAL	27,700,310	27,700,311	27,700,312	27,700,313	27,700,314	27,700,315	27,700,316	27,700,317	27,700,318	27,700,319	27,700,320	27,700,255	332,403,720

Executive Mayor.....

Date: 06/03/24