

EMTHANJENI MUNICIPALITY



Adjustments Budget 2021 – 2022

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Executive Mayor's Budget Speech

May it be noted that the mayor did not deliver a Budget Speech as it was an Adjustment Budget.

Please see attached council resolutions as it relates to the adjustment budget.

**The Adjustment
Budget: Executive
Summary**

Executive Summary

Section 28 of the MFMA states that “A municipality may revise an approved budget through an adjustments budget”.

Section 72 of the MFMA identified that certain budgetary items that needs to be re-assessed. These issues should be addressed. The preparation of the Adjustment Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year, as highlighted in the Mid Year report. As a result of this, an Adjustment Budget is being presented to Council to mainly address the weaknesses and budget performance, of the municipality. The mid-year budget and performance assessment review relates mainly to the following matters. The section 72 report is attached.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2021/2022:

The Continued negative Cash Flow position of the Council due as a result of non-payment of services by the majority of consumers of Emthanjeni Municipality impacted heavily on the activities and operations of the Council. The persistent low payment culture and percentages by all categories of customers contribute to the low cash reserves that the municipality is currently experiencing.

The main factors influencing include:

- Assessment of the Section 72 report and re-prioritise activities to be on line with the Midyear Assessment Report that will Increase and decrease of certain Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets
- **Adjustment of Capital Budget downwards as a result of decreasing of Conditional Grants**
 - Decrease of Municipal Infrastructure Grant (MIG) by R2 500 000
 - Decrease of Electrification of National Integrated Programme by R2 400 000
 - Decrease of Water Services Infrastructure Grant (WSIG) by R4 000 000
- **Decrease in Operating Revenue for the following services**
 - Conventional Electricity decrease with R4 000 000
 - Water decrease by R2 000 000

Prepaid Electricity Sales decrease by R2 000 000

- **Decrease in Capital and Operating Expenditure**

- Bore Hole Northern Scheme Development by R4 000 000
- Electrification of De Aar East Houses by R2 400 000
- Mziwabantu Sewer Connections by R2 500 000
- Operating expenses by R1 300 000
- Capital Charges (interest) by R600 000

- **Increase in Operating Expenditure**

- Salaries and Allowances by R1 187 600

- **Increase in Repairs and Maintenance Operating Expenditure**

- Building Structure for the Disaster of the Current Weather Patterns experienced over the summer in Emthanjeni Municipality by R400 000

The Total Capital and Operating Budget decrease from R333 687 825 to R316 787 825

Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2021/2022. Structurally, the budget has not changed.

The main changes in the Adjustments Budget compared to the original Budget are as follows:

- **Adjustment of Capital Budget downwards as a result of decreasing of Conditional Grants**

- Decrease of Municipal Infrastructure Grant (MIG) by R2 500 000
- Decrease of Electrification of National Integrated Programme by R2 400 000
- Decrease of Water Services Infrastructure Grant (WSIG) by R4 000 000

- **Decrease in Operating Revenue for the following services**

- Conventional Electricity decrease with R4 000 000
- Water decrease by R2 000 000

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The Total Capital and Operating Budget decrease from R333 687 825 to R316 787 825

**Extract of
Council
Resolutions**

**RAADSVERGADERING / COUNCIL MEETING
2022/02/17**

17. VERSLAE VIR OORWEGING / REPORTS FOR CONSIDERATION

17.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2021/2022 FINANCIAL YEAR (5/1/19)

1. Agtergrond / Background

Section 28 of the MFMA states that "A municipality may revise an approved budget through an adjustments budget".

Section 72 of the MFMA identified that certain budgetary items needed to be re-assessed. These issues should be addressed. The preparation of the Adjustments Budget is mainly to address the challenges and the main weaknesses that were experienced during the past six months of the financial year, as highlighted in the Mid-Year report.

As a result of this, an Adjustments Budget is being presented to Council to mainly address the weaknesses and budget performance, of the Municipality. The mid-year budget and performance assessment review relates mainly to the following matters. The Section 72 report is attached.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2021/2022:

The continued negative Cash Flow position of the Council as a result of non-payment of services by the majority of consumers of Emthanjeni Municipality, impacted heavily on the activities and operations of the Council. The persistent low payment culture and percentages by all categories of customers contribute to the low cash reserves that the Municipality is currently experiencing.

The main contributing factors include:

- *Assessment of the Section 72 Report and re-prioritise activities to be in line with the Mid-Year Assessment Report that will increase and decrease certain Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets*
- **Adjustment of Capital Budget downwards as a result of decreasing in Conditional Grants**
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- **Decrease in Operating Revenue for the following services**
 - Conventional Electricity decreases by R4 000 000
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RAADSVERGADERING / COUNCIL MEETING
2022/02/17

Prepaid Electricity Sales decreases by R2 000 00

- **Decrease in Capital and Operating Expenditure**

- Borehole Northern Scheme Development by R4 000 000
- Electrification of De Aar East houses by R2 400 000
- Mziwabantu Sewer Connections by R2 500 000
- Operating expenses by R1 300 000
- Capital Charges (interest) by R600 000

- **Increase in Operating Expenditure**

- Salaries and Allowances by R1 187 600

- **Increase in Repairs and Maintenance Operating Expenditure**

- Buildings Structures for the Disaster caused by the current weather patterns experienced over the summer in Emthanjeni Municipality by R400 000

The Total Capital and Operating Budget decreases from R333 687 825 to R316 787 825

2. Regsimplikasies / Legal Implications

Compliance with Section 28 and Section 72 of the MFMA. Reference to Section 72 Assessment Report of the MFMA.

3. Finansiële Implikasies / Financial Implications

The Section 72 Report identified the areas that needed to be addressed in the Adjustments Budget of 2021/2022. Structurally, the budget has not changed.

The main changes in the Adjustments Budget compared to the original Budget are as follows:

- **Adjustment of Capital Budget downwards as a result of decreasing of Conditional Grants**
 - Decrease of Municipal Infrastructure Grant (MIG) by R2 500 000
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 - Decrease of Water Services Infrastructure Grant (WSIG) by R4 000 000

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2022/02/17

- **Decrease in Operating Revenue for the following services**

- Conventional Electricity decreases by R4 000 000
- Water decreases by R2 000 000

Prepaid Electricity Sales decrease by R2 000 00

- **Decrease in Capital and Operating Expenditure**

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- **Increase in Operating Expenditure**

- Salaries and Allowances by R1 187 600

- **Increase in Repairs and Maintenance Operating Expenditure**

- Buildings Structures for the Disaster caused by the current weather patterns experienced over the summer in Emthanjeni Municipality by R400 000

The Total Capital and Operating Budget decreases from R333 687 825 to R316 787 825

4. Voorgestelde Aanbeveling / Proposed Recommendation

1. That the Adjustments Budget for 2021/2022 be adopted by Council.
2. That all submissions with regard to the Adjustments Budget be made to the Provincial Treasury.

5. Kommentaar deur die Rekenpligte Beampte / Artikel 82 van die Strukturewet & Artikel 60 van die Wet op Munisipale Finansiële Bestuur / Comments by the Accounting Officer / Section 82 of the Structures Act & Section 60 of the MFMA

That the proposed recommendations be considered.

RAADSVERGADERING / COUNCIL MEETING
2022/02/17

6. Aanhangsels / Attachments

2021/2022 Adjustments Budget Schedule B1 to B10 is attached as RV 1 to RV 2.

7. Besluit van die Raad / Resolution of Council

- 1. That the Adjustments Budget for 2021/2022 is adopted by Council.*
- 2. That all submissions with regard to the Adjustments Budget be made to the Provincial Treasury.*

Proposed: Councillor GL Nkumbi

Seconded: Councillor SW Makhandula

Budget Schedules

Emthanjeni Local Municipality - Table B1 Adjustments Budget Summary -

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	39 820	-	-	-	-	-	-	-	39 820	39 069	40 202
Service charges	154 708	-	-	-	-	-	(6 000)	(6 000)	148 708	161 911	166 606
Investment revenue	425	-	-	-	-	-	-	-	425	746	768
Transfers recognised - operational	54 274	-	-	-	-	-	-	-	54 274	54 276	57 973
Other own revenue	56 863	-	-	-	-	-	(2 000)	(2 000)	54 863	44 448	45 737
Total Revenue (excluding capital transfers and contributions)	306 091	-	-	-	-	-	(8 000)	(8 000)	298 091	300 450	311 286
Employee costs	93 351	-	-	-	-	-	1 200	1 200	94 551	91 261	93 907
Remuneration of councillors	6 715	-	-	-	-	-	-	-	6 715	6 748	6 944
Depreciation & asset impairment	9 891	-	-	-	-	-	-	-	9 891	11 058	11 198
Finance charges	3 342	-	-	-	-	-	(600)	(600)	2 742	2 215	2 279
Materials and bulk purchases	98 066	-	-	-	-	-	-	-	98 066	93 670	96 387
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	80 868	-	-	-	-	-	(8 600)	(8 600)	72 268	85 540	87 999
Total Expenditure	292 232	-	-	-	-	-	(8 000)	(8 000)	284 232	290 492	298 714
Surplus/(Deficit)	13 859	-	-	-	-	-	-	-	13 859	9 958	12 572
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	27 596	-	-	-	-	(10 400)	-	(10 400)	17 196	48 772	58 775
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	41 455	-	-	-	-	(10 400)	-	(10 400)	31 055	58 730	71 347
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	41 455	-	-	-	-	(10 400)	-	(10 400)	31 055	58 730	71 347
Capital expenditure & funds sources											
Capital expenditure	41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	48 772	58 775
Transfers recognised - capital	27 596	-	-	-	-	(10 400)	-	(10 400)	17 196	48 772	58 775
Borrowing	13 000	-	-	-	-	-	-	-	13 000	-	-
Internally generated funds	860	-	-	-	-	-	-	-	860	-	-
Total sources of capital funds	41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	48 772	58 775
Financial position											
Total current assets	64 120	-	-	-	-	-	81 100	81 100	145 219	131 978	135 880
Total non current assets	873 333	-	-	-	-	(10 400)	(132 158)	(142 558)	730 774	882 486	930 699
Total current liabilities	66 475	-	-	-	-	-	90 381	90 381	156 856	65 184	65 690
Total non current liabilities	112 332	-	-	-	-	-	410	410	112 742	112 408	114 037
Community wealth/Equity	758 646	-	-	-	-	(10 400)	(141 850)	(152 250)	606 395	836 872	886 852
Cash flows											
Net cash from (used) operating	29 170	-	-	-	-	(10 400)	(200)	(10 600)	18 570	49 784	60 391
Net cash from (used) investing	(41 126)	-	-	-	-	10 400	-	10 400	(30 726)	(48 554)	(58 550)
Net cash from (used) financing	12 193	-	-	-	-	-	-	-	12 193	(848)	(909)
Cash/cash equivalents at the year end	724	-	-	-	-	-	(200)	(200)	524	3 804	4 735
Cash backing/surplus reconciliation											
Cash and investments available	1 923	-	-	-	-	-	-	-	1 923	3 804	4 735
Application of cash and investments	(5)	-	-	-	-	-	(1 060)	(1 060)	(1 065)	(2 823)	(2 611)
Balance - surplus (shortfall)	1 928	-	-	-	-	-	1 060	1 060	2 988	6 627	7 347
Asset Management											
Asset register summary (WDV)	873 310	-	-	-	-	(2 900)	(10 000)	(12 900)	860 410	876 708	924 850
Depreciation & asset impairment	9 891	-	-	-	-	-	-	-	9 891	11 058	11 198
Renewal and Upgrading of Existing Assets	28 456	-	-	-	-	(2 900)	(10 000)	(12 900)	15 556	14 000	19 000
Repairs and Maintenance	13 011	-	-	-	-	-	-	-	13 011	16 150	16 618
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	26 950	28 028	28 841
Revenue cost of free services provided	-	-	-	-	-	-	-	-	30 196	31 404	32 315
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	1	-	-	-	-	-	-	-	1	1	1
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been)
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

Emthanjeni Local Municipality - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4											
Revenue - Functional												
Governance and administration		65 270	-	-	-	-	-	-	-	65 270	68 687	69 427
Executive and council		4 879	-	-	-	-	-	-	-	4 879	5 457	5 264
Finance and administration		60 390	-	-	-	-	-	-	-	60 390	63 231	64 163
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4 592	-	-	-	-	-	-	-	4 592	4 731	4 977
Community and social services		1 716	-	-	-	-	-	-	-	1 716	1 729	1 819
Sport and recreation		31	-	-	-	-	-	-	-	31	32	34
Public safety		2 340	-	-	-	-	-	-	-	2 340	2 443	2 570
Housing		505	-	-	-	-	-	-	-	505	527	554
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		14 434	-	-	-	-	(4 000)	-	(4 000)	10 434	15 178	15 675
Planning and development		13 985	-	-	-	-	(4 000)	-	(4 000)	9 985	14 709	15 182
Road transport		449	-	-	-	-	-	-	-	449	469	493
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		249 391	-	-	-	-	(6 400)	(8 000)	(14 400)	234 991	256 905	270 099
Energy sources		139 162	-	-	-	-	(2 400)	(6 000)	(8 400)	130 762	139 025	146 040
Water management		53 820	-	-	-	-	(4 000)	(2 000)	(6 000)	47 820	58 876	62 026
Waste water management		35 831	-	-	-	-	-	-	-	35 831	37 476	39 401
Waste management		20 579	-	-	-	-	-	-	-	20 579	21 527	22 631
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	333 687	-	-	-	-	(10 400)	(8 000)	(18 400)	315 287	345 501	360 178
Expenditure - Functional												
Governance and administration		57 710	-	-	-	-	-	(230)	(230)	57 480	59 091	103 344
Executive and council		17 042	-	-	-	-	-	152	152	17 193	17 563	18 253
Finance and administration		40 668	-	-	-	-	-	(381)	(381)	40 287	41 528	85 091
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		31 864	-	-	-	-	-	660	660	32 524	32 175	32 791
Community and social services		14 466	-	-	-	-	-	228	228	14 694	14 780	14 678
Sport and recreation		5 325	-	-	-	-	-	94	94	5 419	5 371	5 586
Public safety		9 109	-	-	-	-	-	(125)	(125)	8 984	9 035	9 385
Housing		2 797	-	-	-	-	-	464	464	3 261	2 816	2 962
Health		166	-	-	-	-	-	-	-	166	173	180
Economic and environmental services		30 661	-	-	-	-	-	(451)	(451)	30 210	29 770	30 982
Planning and development		12 579	-	-	-	-	-	(572)	(572)	12 007	11 342	11 796
Road transport		18 082	-	-	-	-	-	121	121	18 203	18 427	19 186
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		170 655	-	-	-	-	-	(7 980)	(7 980)	162 674	177 043	185 057
Energy sources		107 983	-	-	-	-	-	(1 881)	(1 881)	106 102	112 339	117 302
Water management		19 998	-	-	-	-	-	(98)	(98)	19 900	20 754	21 719
Waste water management		22 778	-	-	-	-	-	(3 723)	(3 723)	19 055	23 536	24 636
Waste management		19 896	-	-	-	-	-	(2 278)	(2 278)	17 618	20 414	21 400
Other		1 342	-	-	-	-	-	1	1	1 342	1 344	1 398
Total Expenditure - Functional	3	292 231	-	-	-	-	-	(8 000)	(8 000)	284 231	299 423	353 572
Surplus/ (Deficit) for the year		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	46 078	6 605

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Emthanjeni Local Municipality - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Office of the Mayor		4 399	-	-	-	-	-	-	-	4 399	4 976	4 783
Vote 2 - Municipal Manager		480	-	-	-	-	-	-	-	480	480	480
Vote 3 - Finance		60 262	-	-	-	-	-	-	-	60 262	63 097	64 022
Vote 4 - Corporate Services		128	-	-	-	-	-	-	-	128	134	141
Vote 5 - Community & Social Services		61 102	-	-	-	-	-	-	-	61 102	63 735	67 010
Vote 6 - Infrastructure		207 316	-	-	-	-	(10 400)	(8 000)	(18 400)	188 916	213 079	223 741
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	333 687	-	-	-	-	(10 400)	(8 000)	(18 400)	315 287	345 500	360 176
Expenditure by Vote	1											
Vote 1 - Office of the Mayor		13 037	-	-	-	-	-	158	158	13 195	17 563	18 253
Vote 2 - Municipal Manager		4 005	-	-	-	-	-	(14)	(14)	3 991	1 932	2 190
Vote 3 - Finance		25 269	-	-	-	-	-	69	69	25 338	41 528	85 091
Vote 4 - Corporate Services		15 399	-	-	-	-	-	(455)	(455)	14 944	8 721	17 018
Vote 5 - Community & Social Services		68 951	-	-	-	-	-	(2 952)	(2 952)	65 999	77 468	80 224
Vote 6 - Infrastructure		165 570	-	-	-	-	-	(4 806)	(4 806)	160 764	152 210	150 795
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	292 231	-	-	-	-	-	(8 000)	(8 000)	284 231	299 422	353 571
Surplus/ (Deficit) for the year	2	41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	46 078	6 605

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

Emthanjeni Local Municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	39 820	-	-	-	-	-	-	-	39 820	41 573	43 734
Service charges - electricity revenue	2	79 333	-	-	-	-	-	(4 000)	(4 000)	75 333	86 999	91 523
Service charges - water revenue	2	38 396	-	-	-	-	-	(2 000)	(2 000)	36 396	40 085	42 170
Service charges - sanitation revenue	2	23 925	-	-	-	-	-	-	-	23 925	24 977	26 276
Service charges - refuse revenue	2	13 055	-	-	-	-	-	-	-	13 055	13 630	14 338
Rental of facilities and equipment		877	-	-	-	-	-	-	-	877	916	964
Interest earned - external investments		425	-	-	-	-	-	-	-	425	443	466
Interest earned - outstanding debtors		1 746	-	-	-	-	-	-	-	1 746	1 822	1 917
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 160	-	-	-	-	-	-	-	1 160	1 211	1 274
Licences and permits		1 945	-	-	-	-	-	-	-	1 945	2 031	2 137
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		54 274	-	-	-	-	-	-	-	54 274	57 315	57 404
Other revenue	2	50 805	-	-	-	-	-	(2 000)	(2 000)	48 805	41 894	44 073
Gains		330	-	-	-	-	-	-	-	330	345	362
Total Revenue (excluding capital transfers and contributions)		306 091	-	-	-	-	-	(8 000)	(8 000)	298 091	313 242	326 639
Expenditure By Type												
Employee related costs		93 351	-	-	-	-	-	1 200	1 200	94 551	93 834	123 521
Remuneration of councillors		6 715	-	-	-	-	-	-	-	6 715	6 917	7 193
Debt impairment		7 214	-	-	-	-	-	-	-	7 214	7 531	7 923
Depreciation & asset impairment		9 891	-	-	-	-	-	-	-	9 891	10 303	15 394
Finance charges		3 342	-	-	-	-	-	(600)	(600)	2 742	3 485	3 635
Bulk purchases		85 055	-	-	-	-	-	-	-	85 055	88 712	92 527
Other materials		13 011	-	-	-	-	-	-	-	13 011	13 666	25 987
Contracted services		10 762	-	-	-	-	-	-	-	10 762	11 208	11 663
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		62 891	-	-	-	-	-	(8 600)	(8 600)	54 291	63 764	65 728
Losses		-	-	-	-	-	-	-	-	-	2	2
Total Expenditure		292 231	-	-	-	-	-	(8 000)	(8 000)	284 231	299 423	353 572
Surplus/(Deficit)		13 860	-	-	-	-	-	-	-	13 860	13 819	(26 934)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27 596	-	-	-	-	(10 400)	-	(10 400)	17 196	32 259	33 539
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	46 078	6 605
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	46 078	6 605
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	46 078	6 605
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	46 078	6 605

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Emthanjeni Local Municipality - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23 Adjusted Budget	+2 2023/24 Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		660	-	-	-	-	-	-	-	660	686	714
Vote 5 - Community & Social Services		200	-	-	-	-	-	-	-	200	208	217
Vote 6 - Infrastructure		40 596	-	-	-	-	(10 400)	-	(10 400)	30 196	32 259	29 331
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	33 154	30 262
Total Capital Expenditure - Vote		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	33 154	30 262
Capital Expenditure - Functional												
Governance and administration		660	-	-	-	-	-	-	-	660	686	714
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		660	-	-	-	-	-	-	-	660	686	714
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12 596	-	-	-	-	(4 000)	-	(4 000)	8 596	13 259	13 656
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		12 596	-	-	-	-	(4 000)	-	(4 000)	8 596	13 259	13 656
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		28 200	-	-	-	-	(6 400)	-	(6 400)	21 800	19 208	15 892
Energy sources		20 000	-	-	-	-	(2 400)	-	(2 400)	17 600	8 000	4 000
Water management		8 000	-	-	-	-	(4 000)	-	(4 000)	4 000	11 000	11 675
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		200	-	-	-	-	-	-	-	200	208	217
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	33 154	30 262
Funded by:												
National Government		27 596	-	-	-	-	(10 400)	-	(10 400)	17 196	32 259	29 331
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	27 596	-	-	-	-	(10 400)	-	(10 400)	17 196	32 259	29 331
Borrowing		13 000	-	-	-	-	-	-	-	13 000	-	-
Internally generated funds		860	-	-	-	-	-	-	-	860	895	931
Total Capital Funding		41 456	-	-	-	-	(10 400)	-	(10 400)	31 056	33 154	30 262

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Emthanjeni Local Municipality - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		9 165						12 968	12 968	22 133	11 008	9 069
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	68 132	68 132	68 132	-	-
Other debtors		6								6	6	7
Current portion of long-term receivables		2								2	2	2
Inventory		54 946								54 946	56 594	58 858
Total current assets		64 120	-	-	-	-	-	81 100	81 100	145 219	67 611	67 936
Non current assets												
Long-term receivables		-										
Investments		30								30	30	31
Investment property		5 782						64	64	5 846	5 869	5 928
Investment in Associate		-										
Property, plant and equipment	1	867 309	-	-	-	-	(10 400)	(132 034)	(142 434)	724 875	887 473	917 734
Biological		-										
Intangible		212						(188)	(188)	23	184	172
Other non-current assets		-										
Total non current assets		873 333	-	-	-	-	(10 400)	(132 158)	(142 558)	730 774	893 555	923 864
TOTAL ASSETS		937 453	-	-	-	-	(10 400)	(51 059)	(61 459)	875 994	961 166	991 800
LIABILITIES												
Current liabilities												
Bank overdraft		7 272						14 337	14 337	21 609	7 491	7 640
Borrowing		410	-	-	-	-	-	(410)	(410)	-	-	-
Consumer deposits		2 741								2 741	2 831	2 926
Trade and other payables		53 906	-	-	-	-	-	76 455	76 455	130 360	55 523	57 188
Provisions		2 146								2 146	2 210	2 254
Total current liabilities		66 475	-	-	-	-	-	90 381	90 381	156 856	68 055	70 009
Non current liabilities												
Borrowing	1	12 590	-	-	-	-	-	410	410	13 000	-	-
Provisions	1	99 742	-	-	-	-	-			99 742	100 739	101 747
Total non current liabilities		112 332	-	-	-	-	-	410	410	112 742	100 739	101 747
TOTAL LIABILITIES		178 807	-	-	-	-	-	90 791	90 791	269 598	168 794	171 756
NET ASSETS	2	758 646	-	-	-	-	(10 400)	(141 850)	(152 250)	606 395	792 372	820 044
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		758 646	-	-	-	-	(10 400)	(141 850)	(152 250)	606 395	792 372	820 044
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		758 646	-	-	-	-	(10 400)	(141 850)	(152 250)	606 395	792 372	820 044

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

Emthanjeni Local Municipality - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		33 838	-	-	-	-	-	-	-	33 838	35 415	38 361
Service charges		128 937	-	-	-	-	-	(6 000)	(6 000)	122 937	135 122	146 877
Other revenue		33 526	-	-	-	-	-	(2 000)	(2 000)	31 526	34 540	37 305
Transfers and Subsidies - Operational	1	55 274	-	-	-	-	-	-	-	55 274	57 315	57 404
Transfers and Subsidies - Capital	1	27 596	-	-	-	-	(10 400)	-	(10 400)	17 196	32 259	33 539
Interest		1 845	-	-	-	-	-	-	-	1 845	1 812	2 026
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(248 504)	-	-	-	-	-	7 200	7 200	(241 304)	(258 636)	(280 160)
Finance charges		(3 342)	-	-	-	-	-	600	600	(2 742)	(3 485)	(3 635)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		29 170	-	-	-	-	(10 400)	(200)	(10 600)	18 570	34 344	31 716
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		330	-	-	-	-	-	-	-	330	345	362
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(41 456)	-	-	-	-	10 400	-	10 400	(31 056)	(33 154)	(30 252)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(41 126)	-	-	-	-	10 400	-	10 400	(30 726)	(32 809)	(29 900)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		13 000	-	-	-	-	-	-	-	13 000	-	-
Increase (decrease) in consumer deposits		82	-	-	-	-	-	-	-	82	90	95
Payments												
Repayment of borrowing		(889)	-	-	-	-	-	-	-	(889)	(1 003)	(1 029)
NET CASH FROM/(USED) FINANCING ACTIVITIES		12 193	-	-	-	-	-	-	-	12 193	(913)	(934)
NET INCREASE/ (DECREASE) IN CASH HELD		237	-	-	-	-	-	(200)	(200)	37	621	882
Cash/cash equivalents at the year begin:	2	487	-	-	-	-	-	-	-	487	724	1 345
Cash/cash equivalents at the year end:	2	724	-	-	-	-	-	(200)	(200)	524	1 345	2 228

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Emthanjeni Local Municipality - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	724	-	-	-	-	-	-	-	724	1 345	2 228
Other current investments > 90 days		1 169	-	-	-	-	-	-	-	1 169	2 172	(799)
Non current assets - Investments	1	30	-	-	-	-	-	-	-	30	30	31
Cash and investments available:		1 923	-	-	-	-	-	-	-	1 923	3 548	1 460
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(5)	-	-	-	-	-	-	-	(3 857)	(5)	(5)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(5)	-	-	-	-	-	-	-	(3 857)	(5)	(5)
Surplus(shortfall)		1 928	-	-	-	-	-	-	-	5 781	3 553	1 465

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G

Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	14 729	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		22 902	-	-	-	-	-	-	25 361	23 969	41 381	
Renewal and upgrading of Existing Assets as % of total capex		100.0%	0.0%						0.0%	100.0%	100.0%	
Renewal and upgrading of Existing Assets as % of deprecn"		287.7%	0.0%						0.0%	321.8%	196.6%	
R&M as a % of PPE		1.5%	0.0%						1.7%	1.5%	2.8%	
Renewal and upgrading and R&M as a % of PPE		5.0%	0.0%						1.7%	5.0%	6.0%	

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Emthanjeni Local Municipality - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2022/23	+2 2023/24
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Household service targets	1												
Water:													
Piped water inside dwelling		11740								12	11740	11857.4	
Piped water inside yard (but not in dwelling)		763								1	763	770.63	
Using public tap (at least min.service level)	2	430								0	430	434.3	
Other water supply (at least min.service level)		310								0	0	0	
<i>Minimum Service Level and Above sub-total</i>		13								13	13	13	
Using public tap (< min.service level)	3	0											
Other water supply (< min.service level)	3.4	0											
No water supply		0											
<i>Below Minimum Service Level sub-total</i>													
Total number of households	5	13								13	13	13	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		10138								10 138	10604	10710	
Flush toilet (with septic tank)		2480								2 480	2480	2504.8	
Chemical toilet		625								625	625	631.25	
Pit toilet (ventilated)		0									0	0	
Other toilet provisions (> min.service level)		0									0	0	
<i>Minimum Service Level and Above sub-total</i>		13 243								13 243	13 709	13 846	
Bucket toilet		0											
Other toilet provisions (< min.service level)		0											
No toilet provisions		0											
<i>Below Minimum Service Level sub-total</i>													
Total number of households	5	13 243								13 243	13 709	13 846	
Energy:													
Electricity (at least min. service level)		4290								4 290	4332.9	4376.229	
Electricity - prepaid (> min.service level)		8500								8 500	8585	8970.85	
<i>Minimum Service Level and Above sub-total</i>		12 790								12 790	12 918	13 347	
Electricity (< min.service level)		400								400	404	408.04	
Electricity - prepaid (< min. service level)		162								162	162.62	163.2462	
Other energy sources		0											
<i>Below Minimum Service Level sub-total</i>		562								562	567	571	
Total number of households	5	13 352								13 352	13 485	13 918	
Refuse:													
Removed at least once a week (min.service)		13684								13 684	13684	13820	
<i>Minimum Service Level and Above sub-total</i>		13 684								13 684	13 684	13 820	
Removed less frequently than once a week		0											
Using communal refuse dump		0											
Using own refuse dump		0											
Other rubbish disposal		0											
No rubbish disposal		0											
<i>Below Minimum Service Level sub-total</i>													
Total number of households	5	13 684								13 684	13 684	13 820	
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		4								4	4	4	
Sanitation (free minimum level service)		4								4	4	4	
Electricity/other energy (50kwh per household per month)		4								4	4	4	
Refuse (removed at least once a week)		4								4	4	4	
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)											6 598	6 789	
Sanitation (free sanitation service to indigent households)											11 343	11 672	
Electricity/other energy (50kwh per indigent household per month)											3 013	3 100	
Refuse (removed once a week for indigent households)											7 074	7 279	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)													
Total cost of FBS provided											28 028	28 841	
Highest level of free service provided													
Property rates (R'000 value threshold)													
Water (kilolitres per household per month)													
Sanitation (kilolitres per household per month)													
Sanitation (Rand per household per month)													
Electricity (kw per household per month)													
Refuse (average litres per week)													
Revenue cost of free services provided (R'000)	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)													
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											31 404	32 315	
Water (in excess of 6 kilolitres per indigent household per month)													
Sanitation (in excess of free sanitation service to indigent households)													
Electricity/other energy (in excess of 50 kwh per indigent household per month)													
Refuse (in excess of one removal a week for indigent households)													
Municipal Housing - rental rebates													
Housing - top structure subsidies	6												
Other													
Total revenue cost of subsidised services provided											31 404	32 315	

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G
15. Show number of households receiving at least these levels of services completely free
16. Must reflect the cost to the municipality of providing the Free Basic Service
17. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Revised

SDBIP

Emthanjeni Municipality

2021/22: Top Layer SDBIP: Adjustments to Council February 2022

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
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 2022/23 and submit to the Audit Committee by 30 June 2022	RBAP for 2022/23 submitted to the Audit Committee by 30 June 2022	All	1	1	0	0	0	1	Not applicable
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 2022	Number of people employed (newly appointed)	All	1	1	0	0	0	1	Not applicable
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 2022 [(Actual total training expenditure/total personnel budget)x100]	% of the personnel budget spent on training by 30 June 2022	All	0.10%	0.10%	0.00%	0.00%	0.00%	0.10%	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
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 2022	EEP reviewed and submitted to the Portfolio Committee by 30 June 2022	All	1	1	0	0	0	1	Not applicable
TL5	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Limit vacancy rate to 15% of budgeted posts by 30 June 2022 [(Number of funded posts vacant divided by budgeted funded posts)x100)	[(Number of funded posts vacant divided by budgeted funded posts)x100)	All	15.00%	15.00%	0.00%	15.00%	0.00%	15.00%	Not applicable
TL6	Corporate Services	Promote the equitable creation and distribution of wealth in Emthanjeni Municipal area.	Host a LED summit by June 2022	LED summit hosted by 30 June 2022	All	1	1	0	0	0	1	Not applicable
TL7	Corporate Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	60% of the maintenance budget for Community Halls spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	% of approved Community Halls maintenance budget spent by 30 June 2022	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL8	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 2022	Risk Committee reviewed and appointment letters sent to members by 31 March 2022	All	1	1	0	0	1	0	Not applicable
TL9	Corporate Services	Promote representative governance through the sustainable utilization of available resources in consultation with the residents of Emthanjeni Municipality.	Review the Risk Strategy and submit to the Risk Committee by 30 June 2022	Risk Strategy reviewed and submitted to the Risk Committee by 30 June 2022	All	1	1	0	0	0	1	Not applicable
TL10	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Review the Delegation of Powers and submit to Council by 30 June 2022	Delegation of Powers reviewed and submitted to Council by 30 June 2022	All	1	1	0	0	0	1	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL11	Corporate Services	Development and transformation of the institution with the aim of capacitating the municipality in meeting their objectives.	Submit quarterly reports to the HR Portfolio Committee on the implementation of the COVID-19 response plan	Number of reports submitted	All	4	4	1	1	1	1	Not applicable
TL12	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 2022 for support with fire brigade services	MOU reviewed and signed by 30 June 2022	All	1	1	0	0	0	1	Not applicable
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.	Review the disaster management plan that includes contingency plans and submit to Council by 30 June 2022	Disaster management plan reviewed and submitted to Council by 30 June 2022	All	1	1	0	0	0	1	Not applicable
TL14	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Conduct quarterly housing consumer education programs	Number of housing consumer education programs conducted	All	4	4	1	1	1	1	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL15	Community Services	Provision of access to all basic services rendered to residents within the available resources.	Conduct a quarterly verification of the housing needs register	Number of verification of the housing needs register conducted	All	4	4	1	1	1	1	Not applicable
TL16	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 2022	Human Settlement Plan reviewed and submitted to Council by 30 June 2022	All	1	1	0	0	0	1	Not applicable
TL17	Community Services	Provision of access to all basic services rendered to residents within the available resources.	60% of the maintenance budget of waste management spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	% of the budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%	Not applicable
TL18	Community Services	Contribute to the creation of communities where residents and visitors can work, live and play without threat to themselves or their properties.	70% of approved budget spent by 30 June 2022 for the maintenance of buildings and fencing in the Emthanjeni municipal area {(Actual expenditure divided by the total approved budget) x 100}	% of the budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	All	70.00%	70.00%	0.00%	0.00%	0.00%	70.00%	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL19	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 2022	Business plan submitted by 30 June 2022	All	1	1	0	0	0	1	Not applicable
TL20	Community Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 for the acquisition of Fleet {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	70.00%	70.00%	0.00%	0.00%	0.00%	70.00%	Not applicable
TL21	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2022	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2022	All	8 000	8 000	8 000	8 000	8 000	8 000	Wording of KPI will be changed to limit audit challenges

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL22	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2022	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2022	All	6 000	6 000	6 000	6 000	6 000	6 000	Wording of KPI will be changed to limit audit challenges
TL23	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2022	Number of residential properties which are billed for sewerage as at 30 June 2022	All	7 200	7 200	7 200	7 200	7 200	7 200	Wording of KPI will be changed to limit audit challenges
TL24	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2022	Number of residential properties which are billed for refuse removal as at 30 June 2022	All	7 200	7 200	7 200	7 200	7 200	7 200	Wording of KPI will be changed to limit audit challenges

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL25	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 2022	Number of indigent households receiving free basic services as at 30 June 2022	All	3 000	3 000	3 000	3 000	3 000	3 000	Not applicable
TL26	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 2022 {(Actual amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent by 30 June 2022	All	70.00%	40.00%	0.00%	15.00%	0.00%	70% 40%	Annual target will be revised from 70% to 40% to cater for current cashflow challenges.
TL27	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 2022 (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 2022	All	35.00%	35.00%	0.00%	0.00%	0.00%	35.00%	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL28	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the outstanding service debtors as at 30 June 2022 (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services)	% of outstanding service debtors as at 30 June 2022	All	45.00%	45.00%	0.00%	0.00%	0.00%	45.00%	Not applicable
TL29	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 2022 ((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	0.05	0.05	0	0	0	0.05	Not applicable
TL30	Financial Services	Maintaining a financially sustainable and viable Municipality	Submit the annual financial statements to the Auditor-General by 31 August 2021	Statements submitted to the AG by 31 August 2021	All	1	1	1	0	0	0	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL31	Financial Services	Maintaining a financially sustainable and viable Municipality	Achievement of a payment percentage of above 70% 60% by 30 June 2022 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Payment % achieved	All	70.00%	60.00%	70.00%	70.00%	70% 60%	70% 60%	Target will be revised from 70% to 60% to cater for current reality.
TL32	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the adjustments budget to Council by the 28 February 2022	Adjustments budget submitted by 28 February 2022	All	1	1	0	0	1	0	Not applicable
TL33	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the draft budget to Council by 31 March 2022	Draft budget submitted by 31 March 2022	All	1	1	0	0	1	0	Not applicable
TL34	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the final budget to Council by 31 May 2022	Final budget submitted by 31 May 2022	All	1	1	0	0	0	1	Not applicable
TL35	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 2022 (Person days / FTE (230 days))	Number of FTE's created	All	61	61	0	0	0	61	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL39	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% of the waste water maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	% of approved waste water maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	Whole Municipal Area: All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%	Not applicable
TL40	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% of the roads and stormwater maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)X100)	% of approved roads and stormwater maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)X100)	Whole Municipal Area: All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%	Not applicable
TL41	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit % electricity unaccounted for to 18% by 30 June 2022 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] x 100]	% of electricity unaccounted for at 30 June 2022	Whole Municipal Area: All	18.00%	18.00%	0.00%	0.00%	0.00%	18.00%	Not applicable

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL42	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% 40% of the recreational and swimming pool maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)X100)	% of approved recreational areas and swimming pool maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)X100)	Whole Municipal Area: All	60.00%	40.00%	0.00%	10.00%	50% 20%	60% 40%	KPI definition and Annual target will be revised from 60% to 40%. Target for 3rd quarter revised from 50% to 20%. All swimming pools are not in operation. The percentage will not be reached as the team is only attending to housekeeping.
TL43	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% of the electricity maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	% of approved electricity maintenance budget spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	Whole Municipal Area: All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%	Not applicable
TL44	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 for the acquisition of Fleet {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	Whole Municipal Area: All	70.00%	70.00%	0.00%	0.00%	0.00%	70.00%	Not applicable

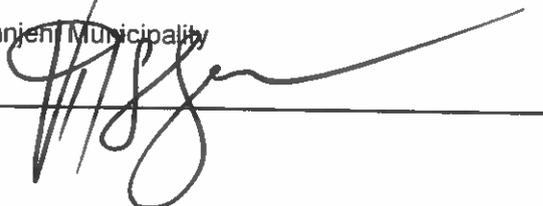
Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL45	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 to install energy saving lights {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	Whole Municipal Area: All	70.00%	70.00%	0.00%	15.00%	0.00%	70.00%	Not applicable
TL46	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 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	1;2;3;4;5;8	70.00%	70.00%	0.00%	15.00%	0.00%	70.00%	Not applicable
TL47	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% 50% of approved budget spent by 30 June 2022 for the construction of internal Sewer reticulation for Mziwabantu in Britstown {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	7	70.00%	50.00%	0.00%	15.00%	0.00%	70% 50%	The annual target will be revised from 70% to 50%. The project was not registered in time by MIG. The completion of the project will not be 30 June 2022 but 30 September 2022.

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending September 2021	Quarter ending December 2021	Quarter ending March 2022	Quarter ending June 2022	Comments/ Detail of adjustment and/or reason for change
								Target	Target	Target	Target	
TL48	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 for the procurement of electrical equipment for the electrification of stands in De Aar {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	1;2	70.00%	70.00%	0.00%	15.00%	0.00%	70.00%	KPI wording will be revised. Budget was decreased to R1,6mil. The stands will not be electrified due to delay in construction of houses. The plan is to procure the material required for the houses by 30 June 2022.
TL49	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 for the paving of Street {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	All	70.00%	70.00%	0.00%	15.00%	0.00%	70.00%	Not applicable
TL50	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	70% of approved budget spent by 30 June 2022 for the procurement of new De Aar West electricity transformer and refurbishment of existing De Aar West transformer {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	1;2;3;4;5;8	70.00%	70.00%	0.00%	15.00%	0.00%	70.00%	Not applicable

Municipal Manager's quality certification

1.1 Municipal manager's quality certificate

I, Isak Visser....., municipal manager of Emthanjeni Municipality, hereby certify that the Adjustments Budget and Supporting Documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Isak Visser
Municipal manager of Emthanjeni Municipality
Signature 
Date 10/03/2022