

EMTHANJENI MUNICIPALITY



Adjustments Budget 2022 – 2023

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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 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 assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2022/23:

The 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 Mid-Year budget and performance assessment made evident various service delivery challenges therefore various adjustments had to be made in an attempt to address these issues. This main contributed to the

- Increase in SSEG credits to address a growing number of customers installing small scale electrical generation systems.*
- Increase in accruals town commonage(*
- Increase in Employee Related Costs to address under budgeted for amounts mainly due to an increase in Medical Aid payments for employees.*
- Decrease in repairs maintenance to fund the purchase of capital assets in an attempt to address service delivery concerns.*
- Decrease in General Expenses*
- Increase in Capital from own funds to purchase assets such to address water and sewerage related service delivery weaknesses.*
- Assessment of the Section 72 report and re-prioritise activities to be in 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.*

Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2022/2023. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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

A, The total of the Capital and Operating Adjustments Revenue Budget 2022/2023 increases from R357 557 318 to R357 835 433.

B, The total of the Capital and Operating Adjustments Expenditure Budget 2022/2023 decreases from R357 557 318 to R354 926 493.

- 1. Electricity Services Charges Revenue decrease from R87,106 million to R87,076 million*
- 2. Town Commonage increase from R0, 55 million to R0, 363 million*
- 3. The total Employee Related Costs will also increase from R96, 144 million to R99, 362 million*
- 4. Repairs and maintenance decreases from R16 668 million to R15 943 million.*
- 5. Municipal departmental charges decreases from R5 778 million to R2 359 million*
- 6. General Valuation roll expenses decreases from R2 040 million to R0, 500 million*
- 7. Legal Cost increases from R0,593 million to R1 177 million*
- 8. Licence Fees increases from R0, 279 million to R0, 140 million*
- 9. Postage decreases from R0, 261 million to R0, 193 million*
- 10. Telephone costs decreases from R1, 108 million to R1 619 million*
- 11. Printing and Stationery Service Accounts decreases from R0, 358 million to R0, 324 million*
- 12. Printing and Stationery General decreases from R0, 439 million to R0, 405 million*
- 13. Refreshments decreases from R0,081 million to R0, 044 million*
- 14. Conference fees decreases from R0,099 million to R0,052 million*
- 15. Capital from own income increases from R0 to R1,500 million which relates to the purchase of assets to address the service delivery issues in both water as well as the sewerage departments.*

**Extract of
Council
Resolutions**

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RAADSVERGADERING / COUNCIL MEETING
2023/02/24

17. VERSLAE VIR OORWEGING / REPORTS FOR CONSIDERATION

17.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2022/2023 FINANCIAL YEAR (5/1/1/13)

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 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 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 assessment report was tabled and approved by Council.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2022/23:

The 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 Mid-Year budget and performance assessment made evident various service delivery challenges therefore various adjustments had to be made in an attempt to address these issues. This main contributed to the

- Increase in SSEG credits to address a growing number of customers installing small scale electrical generation systems.*
- Increase in accruals town commonage*
- Increase in Employee Related Costs to address under budgeted for amounts mainly due to an increase in Medical Aid payments for employees.*
- Decrease in repairs and maintenance to fund the purchase of capital assets in an attempt to address service delivery concerns.*
- Decrease in General Expenses*
- Increase in Capital from own funds to purchase assets such to address water and electricity related service delivery weaknesses.*
- Assessment of the Section 72 report and re-prioritise activities to be in 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*

ex

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RAADSVERGADERING / COUNCIL MEETING
2023/02/24

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 2022/2023. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

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

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- B, The total of the Capital and Operating Adjustments Expenditure Budget 2022/2023 decreases from R357 557 318 to R354 926 493.*
- 1. Electricity Services Charges Revenue decrease from R87,106 million to R87, 076 million*
- 2. Town Commonage increase from R0, 55 million to R0, 363 million*
- 3. The total Employee Related Costs will also increase from R96, 144 million to R99, 362 million*
- 4. Repairs and maintenance decreases from R16 668 million to R15 943 million.*
- 5. Municipal departmental charges decreases from R5 778 million to R2 359 million*
- 6. General Valuation roll expenses decreases from R2 040 million to R0, 500 million*
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- 14. Conference fees decreases from R0,099 million to R0,052 million*
- 15. Capital from own income increases from R0 to R1,500 million which relates to the purchase of assets to address the service delivery issues in both water as well as the sewerage departments.*

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RAADSVERGADERING / COUNCIL MEETING
2023/02/24

4. Voorgestelde Aanbeveling / Proposed Recommendation

1. *That the Adjustments Budget for 2022/2023 be adopted by Council.*
2. *That all submissions with regard 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 recommendation be considered.

6. Aanhangsels / Attachments

The 2022/2023 B1 Budget Schedule is attached as RV 52 to RV 83.

7. Besluit van die Raad / Resolution of Council

1. *That the Adjustments Budget for 2022/2023 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

Proposed: Councillor GI Nkumbi
Seconded: Councillor LE Andrews

ex

Budget Schedules

NC073 Emthanjeni - Table B1 Adjustments Budget Summary - 25/02/2021

Description	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
	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	
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
R thousands												
Financial Performance												
Property rates	43 263	-	-	-	-	-	-	-	43 263	44 947	46 744	
Service charges	201 306	-	-	-	-	-	278	278	201 584	207 696	232 599	
Investment revenue	1 118	-	-	-	-	-	-	-	1 118	1 167	1 220	
Transfers recognised - operational	59 591	-	-	-	-	-	-	-	59 591	62 327	66 467	
Other own revenue	11 120	-	-	-	-	-	-	-	11 120	9 054	10 461	
Total Revenue (excluding capital transfers and contributions)	316 398	-	-	-	-	-	278	278	316 676	325 190	357 491	
Employee costs	96 144	-	-	-	-	-	3 218	3 218	99 362	100 374	104 891	
Remuneration of councillors	5 477	-	-	-	-	-	-	-	5 477	5 718	5 975	
Depreciation & asset impairment	10 306	-	-	-	-	-	-	-	10 306	10 760	11 244	
Finance charges	5 510	-	-	-	-	-	-	-	5 510	6 153	6 730	
Materials and bulk purchases	94 921	-	-	-	-	-	3 744	3 744	98 665	99 098	103 557	
Transfers and grants	25 855	-	-	-	-	-	-	-	25 855	26 992	28 207	
Other expenditure	78 185	-	-	-	-	-	(9 032)	(9 032)	69 153	76 095	96 887	
Total Expenditure	316 398	-	-	-	-	-	(2 070)	(2 070)	314 328	325 190	357 491	
Surplus/(Deficit)	-	-	-	-	-	-	2 348	2 348	2 348	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41 159	-	-	-	-	-	-	-	41 159	34 331	32 456	
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	41 159	-	-	-	-	-	2 348	2 348	43 507	34 331	32 456	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	41 159	-	-	-	-	-	2 348	2 348	43 507	34 331	32 456	
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	41 159	-	-	-	-	-	-	-	41 159	34 331	32 456	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	1 500	1 500	1 500	-	-	
Total sources of capital funds	41 159	-	-	-	-	-	1 500	1 500	42 659	34 331	32 456	
Financial position												
Total current assets	156 053	-	-	-	-	-	-	-	156 053	162 279	171 290	
Total non current assets	900 170	-	-	-	-	-	1 500	1 500	901 670	935 298	965 754	
Total current liabilities	50 413	-	-	-	-	-	-	-	50 413	157 768	161 740	
Total non current liabilities	213 137	-	-	-	-	-	-	-	213 137	112 154	111 809	
Community wealth/Equity	792 673	-	-	-	-	-	-	-	792 673	827 655	863 495	
Cash flows												
Net cash from (used) operating	47 973	-	-	-	-	-	-	-	47 973	35 407	46 907	
Net cash from (used) investing	(40 359)	-	-	-	-	-	-	-	(40 359)	(33 496)	(31 583)	
Net cash from (used) financing	(1 517)	-	-	-	-	-	-	-	(1 517)	(1 914)	(2 313)	
Cash/cash equivalents at the year end	6 622	-	-	-	-	-	-	-	6 622	6 619	19 630	
Cash backing/surplus reconciliation												
Cash and investments available	7 473	-	-	-	-	-	-	-	7 473	989	3 360	
Application of cash and investments	(66 614)	-	-	-	-	-	-	-	(66 614)	(68 942)	(75 114)	
Balance - surplus (shortfall)	74 087	-	-	-	-	-	-	-	74 087	69 931	78 474	
Asset Management												
Asset register summary (WDV)	900 148	-	-	-	-	-	-	-	900 148	935 276	965 732	
Depreciation & asset impairment	10 306	-	-	-	-	-	-	-	10 306	10 760	11 244	
Renewal and Upgrading of Existing Assets	43 159	-	-	-	-	-	-	-	43 159	29 331	30 456	
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Free services												
Cost of Free Basic Services provided	28 028	-	-	-	-	-	-	-	-	28 841	28 841	
Revenue cost of free services provided	31 404	-	-	-	-	-	-	-	-	32 315	32 315	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	0	-	-	-	-	-	-	-	0	0	0	
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 foreseen)
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)(f))
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2023

Standard Description	Ref	Budget Year 2022/23										Budget Year +1 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		
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
Governance and administration		48 556	-	-	-	-	-	-	-	48 556	49 882		
Executive and council		1 759	-	-	-	-	-	-	-	1 759	1 328		
Finance and administration		46 796	-	-	-	-	-	-	-	46 796	48 554		
Internal audit		-	-	-	-	-	-	-	-	-	-		
Community and public safety		7 771	-	-	-	-	-	308	308	8 079	6 002		
Community and social services		1 878	-	-	-	-	-	308	308	2 186	1 916		
Sport and recreation		33	-	-	-	-	-	-	-	33	34		
Public safety		3 393	-	-	-	-	-	-	-	3 393	3 542		
Housing		508	-	-	-	-	-	-	-	508	510		
Health		1 960	-	-	-	-	-	-	-	1 960	-		
Economic and environmental services		24 397	-	-	-	-	-	-	-	24 397	14 246		
Planning and development		1 073	-	-	-	-	-	-	-	1 073	-		
Road transport		23 324	-	-	-	-	-	-	-	23 324	14 246		
Environmental protection		-	-	-	-	-	-	-	-	-	-		
Trading services		276 833	-	-	-	-	-	(30)	(30)	276 803	289 391		
Energy sources		125 657	-	-	-	-	-	(30)	(30)	125 627	135 214		
Water management		55 772	-	-	-	-	-	-	-	55 772	53 194		
Waste water management		80 124	-	-	-	-	-	-	-	80 124	85 028		
Waste management		15 281	-	-	-	-	-	-	-	15 281	15 954		
Other		-	-	-	-	-	-	-	-	-	-		
Total Revenue - Functional	2	357 557	-	-	-	-	-	278	278	357 835	359 521		
Expenditure - Functional													
Governance and administration		69 429	-	-	-	-	-	(1 214)	(1 214)	68 216	72 065		
Executive and council		17 730	-	-	-	-	-	687	687	18 416	16 805		
Finance and administration		50 001	-	-	-	-	-	(1 790)	(1 790)	48 211	54 154		
Internal audit		1 698	-	-	-	-	-	(110)	(110)	1 588	1 107		
Community and public safety		32 255	-	-	-	-	-	489	489	32 744	34 969		
Community and social services		15 152	-	-	-	-	-	544	544	15 697	14 639		
Sport and recreation		6 141	-	-	-	-	-	(74)	(74)	6 067	6 587		
Public safety		8 202	-	-	-	-	-	20	20	8 222	10 934		
Housing		2 587	-	-	-	-	-	(4)	(4)	2 583	2 648		
Health		173	-	-	-	-	-	2	2	175	161		
Economic and environmental services		29 319	-	-	-	-	-	703	703	30 022	29 368		
Planning and development		10 800	-	-	-	-	-	49	49	10 849	11 442		
Road transport		18 519	-	-	-	-	-	655	655	19 174	17 926		
Environmental protection		-	-	-	-	-	-	-	-	-	-		
Trading services		185 276	-	-	-	-	-	(3 219)	(3 219)	182 057	188 720		
Energy sources		119 428	-	-	-	-	-	(2 773)	(2 773)	116 655	124 940		
Water management		21 201	-	-	-	-	-	(2)	(2)	21 199	18 595		
Waste water management		23 203	-	-	-	-	-	(22)	(22)	23 181	22 885		
Waste management		21 444	-	-	-	-	-	(422)	(422)	21 022	22 300		
Other		119	-	-	-	-	-	1 770	1 770	1 889	67		
Total Expenditure - Functional	3	316 398	-	-	-	-	-	(1 470)	(1 470)	314 928	325 190		
Surplus/ (Deficit) for the year		41 159	-	-	-	-	-	1 748	1 748	42 907	34 331		

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 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 (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/02/2021

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2022/23									Budget Year +1 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
		3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H	
Revenue by Vote	1										
Vote 1 - [NAME OF VOTE 1]		1 759	-	-	-	-	-	-	-	1 759	1 328
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		46 575	-	-	-	-	-	-	-	46 575	48 323
Vote 4 - [NAME OF VOTE 4]		278	-	-	-	-	-	308	308	586	290
Vote 5 - [NAME OF VOTE 5]		105 584	-	-	-	-	-	-	-	105 584	101 441
Vote 6 - [NAME OF VOTE 6]		203 361	-	-	-	-	-	(30)	(30)	203 331	208 139
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	357 557	-	-	-	-	-	278	278	357 835	359 521
Expenditure by Vote	1										
Vote 1 - [NAME OF VOTE 1]		16 095	-	-	-	-	-	776	776	16 871	16 805
Vote 2 - [NAME OF VOTE 2]		1 054	-	-	-	-	-	(200)	(200)	854	1 107
Vote 3 - [NAME OF VOTE 3]		40 407	-	-	-	-	-	(1 752)	(1 752)	38 655	32 245
Vote 4 - [NAME OF VOTE 4]		20 928	-	-	-	-	-	(37)	(37)	20 891	22 170
Vote 5 - [NAME OF VOTE 5]		54 454	-	-	-	-	-	559	559	55 013	62 775
Vote 6 - [NAME OF VOTE 6]		183 461	-	-	-	-	-	(1 718)	(1 718)	181 743	190 088
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	316 398	-	-	-	-	-	(2 372)	(2 372)	314 026	325 190
Surplus/ (Deficit) for the year	2	41 159	-	-	-	-	-	2 650	2 650	43 809	34 331

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 be 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 corr 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	357 557	-	-	-	-	-	-	278	278	357 835	359 521
check expenditure	316 398	-	-	-	-	-	-	(2 372)	(2 372)	314 026	325 190

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2023

Description	Ref	Budget Year 2022/23									Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget
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	43 263	-	-	-	-	-	-	-	43 263	44 947
Service charges - electricity revenue	2	122 785	-	-	-	-	-	(30)	(30)	122 755	125 721
Service charges - water revenue	2	39 748	-	-	-	-	-	-	-	39 748	41 495
Service charges - sanitation revenue	2	24 461	-	-	-	-	-	-	-	24 461	25 538
Service charges - refuse revenue	2	14 311	-	-	-	-	-	-	-	14 311	14 941
Rental of facilities and equipment		856	-	-	-	-	-	-	-	856	893
Interest earned - external investments		1 118	-	-	-	-	-	-	-	1 118	1 167
Interest earned - outstanding debtors		2 164	-	-	-	-	-	-	-	2 164	2 260
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 369	-	-	-	-	-	-	-	1 369	1 429
Licences and permits		2 062	-	-	-	-	-	-	-	2 062	2 153
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		59 591	-	-	-	-	-	-	-	59 591	62 327
Other revenue	2	3 869	-	-	-	-	-	308	308	4 177	1 484
Gains		800	-	-	-	-	-	-	-	800	835
Total Revenue (excluding capital transfers and contributions)		316 398	-	-	-	-	-	278	278	316 676	325 190
Expenditure By Type											
Employee related costs		96 144	-	-	-	-	-	3 218	3 218	99 362	100 374
Remuneration of councillors		5 477	-	-	-	-	-	-	-	5 477	5 718
Debt impairment		12 517	-	-	-	-	-	-	-	12 517	12 848
Depreciation & asset impairment		10 306	-	-	-	-	-	-	-	10 306	10 760
Finance charges		5 510	-	-	-	-	-	-	-	5 510	6 153
Bulk purchases		86 301	-	-	-	-	-	-	-	86 301	90 098
Other materials		8 620	-	-	-	-	-	1 380	1 380	10 000	8 999
Contracted services		23 257	-	-	-	-	-	(4 469)	(4 469)	18 788	21 814
Transfers and subsidies		25 855	-	-	-	-	-	-	-	25 855	26 992
Other expenditure		42 411	-	-	-	-	-	(2 199)	(2 199)	40 212	41 433
Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		316 398	-	-	-	-	-	(2 070)	(2 070)	314 328	325 190
Surplus/(Deficit)		-	-	-	-	-	-	2 348	2 348	2 348	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		41 159	-	-	-	-	-	-	-	41 159	34 331
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		41 159	-	-	-	-	-	2 348	2 348	43 507	34 331
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		41 159	-	-	-	-	-	2 348	2 348	43 507	34 331
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41 159	-	-	-	-	-	2 348	2 348	43 507	34 331
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		41 159	-	-	-	-	-	2 348	2 348	43 507	34 331

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 be explained)
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)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Revenue total

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2023

Description	Ref	Budget Year 2022/23									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
		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											
Vote 1 - [NAME OF VOTE 1]	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		41 159	-	-	-	-	-	-	-	41 159	34 331
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 multi-year expenditure sub-total	3	41 159	-	-	-	-	-	-	-	41 159	34 331
Single-year expenditure to be adjusted											
Vote 1 - [NAME OF VOTE 1]	2	-	-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	1 500	1 500	1 500	-	-
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		-	-	-	-	-	1 500	1 500	1 500	-	-
Total Capital Expenditure - Vote		41 159	-	-	-	-	1 500	1 500	42 659	34 331	
Capital Expenditure - Functional											
Governance and administration											
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety											
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		22 759	-	-	-	-	-	-	-	22 759	13 656
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		22 759	-	-	-	-	-	-	-	22 759	13 656
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		18 400	-	-	-	-	1 500	1 500	19 900	20 675	
Energy sources		2 400	-	-	-	-	-	-	2 400	9 000	-
Water management		16 000	-	-	-	-	800	800	16 800	11 675	-
Waste water management		-	-	-	-	-	700	700	700	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	41 159	-	-	-	-	1 500	1 500	42 659	34 331	
Funded by:											
National Government		41 159	-	-	-	-	-	-	41 159	34 331	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	41 159	-	-	-	-	-	-	41 159	34 331	
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	1 500	1 500	1 500	-	-
Total Capital Funding		41 159	-	-	-	-	1 500	1 500	42 659	34 331	

References

NC073 Emthanjani - Table B6 Adjustments Budget Financial Position - 28/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
ASSETS											
Current assets											
Cash		15 951	-	-	-	-	-	(1 500)	(1 500)	14 451	14 573
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	83 851	-	-	-	-	-	-	-	83 851	88 542
Other debtors		6	-	-	-	-	-	-	-	6	7
Current portion of long-term receivables		2	-	-	-	-	-	-	-	2	2
Inventory		56 243	-	-	-	-	-	-	-	56 243	59 155
Total current assets		156 053	-	-	-	-	-	(1 500)	(1 500)	154 553	162 279
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		30	-	-	-	-	-	-	-	30	30
Investment property		5 846	-	-	-	-	-	-	-	5 846	5 846
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	894 270	-	-	-	-	-	1 500	1 500	895 770	929 399
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		23	-	-	-	-	-	-	-	23	23
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		900 170	-	-	-	-	-	1 500	1 500	901 670	935 298
TOTAL ASSETS		1 056 223	-	-	-	-	-	-	-	1 056 223	1 097 577
LIABILITIES											
Current liabilities											
Bank overdraft		8 508	-	-	-	-	-	-	-	8 508	13 614
Borrowing		1 600	-	-	-	-	-	-	-	1 600	2 000
Consumer deposits		2 825	-	-	-	-	-	-	-	2 825	2 910
Trade and other payables		35 271	-	-	-	-	-	-	-	35 271	136 956
Provisions		2 210	-	-	-	-	-	-	-	2 210	2 287
Total current liabilities		50 413	-	-	-	-	-	-	-	50 413	157 768
Non current liabilities											
Borrowing	1	111 400	-	-	-	-	-	-	-	111 400	9 400
Provisions	1	101 737	-	-	-	-	-	-	-	101 737	102 754
Total non current liabilities		213 137	-	-	-	-	-	-	-	213 137	112 154
TOTAL LIABILITIES		263 550	-	-	-	-	-	-	-	263 550	269 922
NET ASSETS	2	792 673	-	-	-	-	-	-	-	792 673	827 655
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		792 673	-	-	-	-	-	-	-	792 673	827 655
Reserves		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		792 673	-	-	-	-	-	-	-	792 673	827 655

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- 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 occurred)
- 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)).
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

check balance

NC073 Emthanjeni - Table B6 Adjustments Budget Financial Position - 28/02/2023

Description	Ref	Budget Year 2022/23									Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		38 937	-	-	-	-	-	-	-	38 937	36 653
Service charges		131 588	-	-	-	-	-	(30)	(30)	131 558	135 527
Other revenue		31 950	-	-	-	-	-	-	-	31 950	32 022
Transfers and Subsidies - Operational	1	59 591	-	-	-	-	-	-	-	59 591	62 327
Transfers and Subsidies - Capital	1	41 159	-	-	-	-	-	-	-	41 159	34 331
Interest		3 282	-	-	-	-	-	-	-	3 282	3 427
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(253 024)	-	-	-	-	-	(851)	(851)	(253 875)	(261 626)
Finance charges		(5 510)	-	-	-	-	-	-	-	(5 510)	(6 153)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		47 973	-	-	-	-	-	(881)	(881)	47 092	36 507
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		800	-	-	-	-	-	-	-	800	835
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(41 159)	-	-	-	-	-	(1 500)	(1 500)	(42 659)	(34 331)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40 359)	-	-	-	-	-	(1 500)	(1 500)	(41 859)	(33 496)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		83	-	-	-	-	-	-	-	83	86
Payments											
Repayment of borrowing		(1 600)	-	-	-	-	-	-	-	(1 600)	(2 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 517)	-	-	-	-	-	-	-	(1 517)	(1 914)
NET INCREASE/ (DECREASE) IN CASH HELD		6 098	-	-	-	-	-	(2 381)	(2 381)	3 716	1 097
Cash/cash equivalents at the year begin:	2	524	-	-	-	-	-	-	-	524	4 240
Cash/cash equivalents at the year end:	2	6 622	-	-	-	-	-	(2 381)	(2 381)	4 240	5 337

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 reason 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 correctk 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Supporting Schedules

Revised

SDBIP

Emthanjeni Municipality

2022/23: Top Layer SDBIP: As Adjusted: Approved by Council February 2023

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending Sep 2022	Quarter ending Dec 2022	Quarter ending March 2023	Quarter ending June 2023
								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 2023/24 and submit to the Audit Committee by 30 June 2023	RBAP for 2023/24 submitted to the Audit Committee by 30 June 2023	All	1	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 2023	Number of people employed (newly appointed)	All	1	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 2023 [(Actual total training expenditure/total personnel budget)x100]	% of the personnel budget spent on training by 30 June 2023	All	0.10%	0.10%	0.00%	0.00%	0.00%	0.10%

Emthanjeni Municipality

2022/23: Top Layer SDBIP: As Adjusted: Approved by Council February 2023

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending Sep 2022	Quarter ending Dec 2022	Quarter ending March 2023	Quarter ending June 2023
								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 2023	EEP reviewed and submitted to the Portfolio Committee by 30 June 2023	All	1	1	0	0	0	1
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 2023 [(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%
TL6	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 2023 ((Actual expenditure divided by the approved budget)x100)	% of approved Community Halls maintenance budget spent by 30 June 2023	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%
TL7	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 2023	Risk Committee reviewed and appointment letters sent to members by 31 March 2023	All	1	1	0	0	1	0

Emthanjeni Municipality

2022/23: Top Layer SDBIP: As Adjusted: Approved by Council February 2023

Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending Sep 2022	Quarter ending Dec 2022	Quarter ending March 2023	Quarter ending June 2023
								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.	Complete the annual risk assessment and submit to the Risk Committee by 31 March 2023	Risk assessment completed and submit to the Risk Committee by 31 March 2023	All	1	1	0	0	1	0
TL9	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 2023	Reviewed Communication Strategy submitted to Council by 30 June 2023	All	1	1	0	0	0	1
TL10	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 2023	Reviewed organogram submitted to Council by 30 June 2023	All	1	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 and sign a MOU with the Department of Defence by 30 June 2023 for support with fire brigade services	MOU reviewed and signed by 30 June 2023	All	1	1	0	0	0	1

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Int Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Ward	Original Annual Target	Revised Annual Target	Quarter ending Sep 2022	Quarter ending Dec 2022	Quarter ending March 2023	Quarter ending June 2023
								Target	Target	Target	Target
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 the disaster management plan that includes contingency plans and submit to Council by 30 June 2023	Disaster management plan reviewed and submitted to Council by 30 June 2023	All	1	1	0	0	0	1
TL13	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
TL14	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
TL15	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 2023	Human Settlement Plan reviewed and submitted to Council by 30 June 2023	All	1	1	0	0	0	1
TL16	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 2023 ((Actual expenditure divided by the approved budget)x100)	% of the budget spent by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%

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								Target	Target	Target	Target
TL17	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 2023	Business plan submitted by 30 June 2023	All	1	1	0	0	0	1
TL18	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 2023	Number of properties which are billed for water or have pre paid meters as at 30 June 2023	All	8 000	8 000	8 000	8 000	8 000	8 000
TL19	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 2023	Number of properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2023	All	6 000	6 000	6 000	6 000	6 000	6 000

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								Target	Target	Target	Target
TL20	Financial Services	Provision of access to all basic services rendered to residents within the available resources.	Number of formal 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 2023	Number of properties which are billed for sewerage as at 30 June 2023	All	7 200	7 200	7 200	7 200	7 200	7 200
TL21	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 2023	Number of properties which are billed for refuse removal as at 30 June 2023	All	7 200	7 200	7 200	7 200	7 200	7 200
TL22	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 2023	Number of indigent households receiving free basic services as at 30 June 2023	All	3 000	3 000	3 000	3 000	3 000	3 000

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								Target	Target	Target	Target
TL23	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 2023 {(Actual amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent by 30 June 2023	All	70.00%	40.00%	0.00%	15.00%	0.00%	40.00%
TL24	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 2023 (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 2023	All	35.00%	35.00%	0.00%	0.00%	0.00%	35.00%

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								Target	Target	Target	Target
TL25	Financial Services	Maintaining a financially sustainable and viable Municipality	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services)	% of outstanding service debtors as at 30 June 2023	All	45.00%	45.00%	0.00%	0.00%	0.00%	45.00%
TL26	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 2023 ((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

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								Target	Target	Target	Target
TL27	Financial Services	Maintaining a financially sustainable and viable Municipality	Submit the annual financial statements to the Auditor-General by 31 August 2022	Statements submitted to the AG by 31 August 2022	All	1	1	1	0	0	0
TL28	Financial Services	Maintaining a financially sustainable and viable Municipality	Achievement of a payment percentage of 40% by 30 June 2023 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Payment % achieved	All	70.00%	40.00%	70.00%	70.00%	40.00%	40.00%
TL29	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the adjustments budget to Council by the 28 February 2023	Adjustments budget submitted by 28 February 2023	All	1	1	0	0	1	0
TL30	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the draft budget to Council by 31 March 2023	Draft budget submitted by 31 March 2023	All	1	1	0	0	1	0
TL31	Financial Services	Maintaining a financially sustainable and viable Municipality	Prepare and submit the final budget to Council by 31 May 2023	Final budget submitted by 31 May 2023	All	1	1	0	0	0	1
TL33	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 2023 (Person days / FTE (230 days))	Number of FTE's created	All	61	61	0	0	0	61

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								Target	Target	Target	Target
TL34	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% of the water maintenance budget spent by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	% of approved water maintenance budget spent by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%
TL35	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit unaccounted for water to 25% by 30 June 2023 [(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 2023	All	25.00%	25.00%	0.00%	0.00%	0.00%	25.00%
TL36	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Achieve a 90% water quality quarterly as per SANS 241 requirements for all water sampling points	% water quality level	All	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
TL37	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 2023 ((Actual expenditure divided by the approved budget)x100)	% of approved waste water maintenance budget spent by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%

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								Target	Target	Target	Target
TL38	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 2023 ((Actual expenditure divided by the approved budget)X100)	% of approved roads and stormwater maintenance budget spent by 30 June 2023 ((Actual expenditure divided by the approved budget)X100)	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%
TL39	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Limit % electricity unaccounted for to 20% by 30 June 2023 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% of electricity unaccounted for at 30 June 2023	All	20.00%	20.00%	0.00%	0.00%	0.00%	20.00%
TL41	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 2023 ((Actual expenditure divided by the approved budget)x100)	% of approved electricity maintenance budget spent by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	All	60.00%	60.00%	0.00%	10.00%	50.00%	60.00%

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								Target	Target	Target	Target
TL42	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	Compile maintenance plans for water, waste water and roads and stormwater that include weekly, monthly, quarterly and annual actions and submit to Municipal Manager for approval by 30 June 2023	Number of plans submitted to Municipal Manager by 30 June 2023	All	4	3	0	0	0	3
TL43	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	10% of approved budget spent by 30 June 2023 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 and 8	70.00%	10.00%	0.00%	0.00%	5.00%	10.00%
TL45	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	95% of approved budget spent by 30 June 2023 for the construction of Internal Sewer Reticulation for Mziwabantu {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	7	70.00%	95.00%	0.00%	15.00%	50.00%	95.00%

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								Target	Target	Target	Target
TL47	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% of approved budget spent by 30 June 2023 for the upgrading of the Nonzwakazi Sports Ground {{Actual expenditure divided by the total approved budget) x 100}}	% of approved budget spent	3	70.00%	60.00%	0.00%	0.00%	20.00%	60.00%
TL48	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	10% of approved budget spent by 30 June 2023 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	All	70.00%	10.00%	0.00%	0.00%	0.00%	10.00%
TL49	Infrastructure Services	Provision of access to all basic services rendered to residents within the available resources.	60% of approved budget spent by 30 June 2023 for the paving of town entrances in Emthanjeni Phase 2 {{Actual expenditure divided by the total approved budget) x 100}}	% of approved budget spent	5	60.00%	60.00%	0.00%	0.00%	30.00%	60.00%

Municipal Manager's quality certification

1.1 Municipal manager's quality certificate

I, 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 _____

Municipal manager of Emthanjeni Municipality

Signature _____

Date 10/03/2023