

EMADLANGENI MUNICIPALITY



Adjustment Budget Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance
Management Act (56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17 May 2009.

Adjustment Budget

February 2024

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Glossary

Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
CMV -Current month variance.
Deficit – The amount by which expenditure exceeds revenue
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.
MIG – Municipal Infrastructure Grant.
mSCOA prescribes the method (the how) and format (the look) that municipalities and their entities should use to record and classify all expenditure (capital and operating), revenue, assets, liabilities, equity, policy outcomes and legislative reporting.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
Surplus - A situation in which income exceeds expenditures.
Tariff – means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff.
Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.
Vote – One of the main segments into which a budget is divided into for the appropriation of money at department/ functional area- level
YTDV - Year to date variance.

1. Mayor's report

The Mayors report is attached and will be presented by his Worship.

2. Resolutions

Purpose

The purpose of the report is to obtain approval for budget adjustments to the approved 2023/24 Medium-term Revenue and Expenditure Framework (MTREF) in terms of Section 28 of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA).

Background

The 2023/24 MTREF was approved by Council on 30 May 2023 in accordance with Section 24(1) of the MFMA and applicable National Treasury finance management reform requirements.

Section 28 of the Municipal Finance Management Act (MFMA) makes provision for the revision of an approved annual budget through an adjustments Budget. The mid-year budget and performance assessment was considered and approved by Council at its meeting on the 23th of January 2024.

Furthermore, Regulation 23 (of Part 4) of the Municipal Budget and Reporting Regulations provides, inter alia :

- (1) Adjustment Budget may be tabled in the Municipal Council during a financial year, except:
- a. when additional revenues are allocated to a municipality in a national or provincial adjustment budget or via institutional grants.
 - b. to authorise unforeseen and unavoidable expenditure.

The municipality's approved budget was unfunded as it is under financial distress and a budget funding plan was developed, approved and implemented by Council and Management.

Summary

The generic reasons for adjustment budget can be summarised as follows:

- a. Adjustments in respect of Grant Funding allocations to the municipality;
- b. Reallocation of funding sources in respect to capital projects; and
- c. Reduction of revenue and expenditure due to poor performance of revenue.

Recommendation

The following recommendation is accordingly submitted for consideration:

1. That in accordance with the provisions of Section 28 of the Municipal Finance Management Act and in compliance with the Municipal Budget and Reporting Regulations, the adjustments to the 2023/24 Budget be approved.
2. That an adjusted Budget Funding Plan be approved and be submitted to both National and Provincial Treasuries.
3. **Executive Summary (See attached as annexure 1)**

Revenue: The actual operating revenue realised, excluding capital transfers and subsidies was **R81.6** million for the period ended 31st of December 2023, compare to YTD budget of **R62.9** million. This reflects a variance of **30%** towards the budget.

Operating Expenditure: The operating expenditure was **R54.6** million for the period ended 31st of December 2023, compare to YTD budget of **R65.0** million. This reflects a variance of **-16%**.

Capital Expenditure: The total capital transfers and subsidies budget was **R44.9** million. The YTD expenditure was **R17.3 million**. This reflects a variance of **39%**.

The budget presented on an attached B Schedule indicates that the 2023/2024 adjustment budget is on deficit but the municipality have a funding plan that was approve by council and Treasury.

The following is the summary of revenue analysis

- The property rates under-performed by **-16%**.
- The service charges under-performed by **-14%**.
- Transfers and subsidies reflected a performance of **97%**.
- The external investments reflected a performance by **66%**.
- Other revenue line under-performed by **-28%**.

The following is the summary of expenditure performance

- Employee costs reflected a spending variance of **15%**.
- Remuneration of Councillors reflected an undesirable variance of **-4%**.
- Depreciation and Asset Impairment reflected a variance of **0%**.
- The finance charges reflected a variance of **9%**.
- Materials and bulk purchases reflected a spending variance of **3%**.

- The other expenditure reflected a spending variance of **-33%**.

4. In-year budget statement tables

See attached tables:

- Schedule C for December 2023 (Annexure 1).
- Mid-year report (Annexure 2).
- Adjustment budget tables (Annexure 3).
- Other supporting documents (Annexure 4)

Part 2 – Supporting Documentation

5. Adjustments to budget assumptions

- 5.1 The following are some of the budget percentage increases and assumptions used in preparing 2023/2024 medium-term budget. This has not been adjusted.

Item Description	2023/2024 Original Budget	2023/2024 Adjustment
Assessment Rates	5.3%	5.3%
Electricity tariffs	15.10%	15.10%
Refuse tariffs	5.3%	5.3%
Salaries and allowances	5.3%	5.3%
Councillors Remuneration	4.8%	4.8%
Electricity Bulk Purchases	18.49%	18.49
General Expenses	5.3%	5.3%

5.2 Debtors and cash-flow assumptions

Assumptions- Collection rates

- Property rates – Collection rate: 85%
- Electricity Collection rate: 75%.

- Refuse collection rate: 75%
- Other revenue collection 100%

5.3 Debt impairment Assumptions as per original budget were as follows;

- 2022/23: 30% of Gross Debtors Impaired.
- 2023/24:25% of Gross Debtors impaired
- 2024/25:20% of Debtors Impaired

Debt impairment is expected to decrease as collection rate improve in time. The Provincial Treasury and COGTA are assisting the Municipality with the Revenue Management and Revenue Enhancement Strategies to improve debt management and revenue collection and the municipality are implemented.

The Municipality has revived the Debt Collection War Room that sits weakly and implement Revenue Enhancement Strategies. We have started implementing hard disconnections in the month of February and seen improvement as customers have come forward to make arrangements on their debt and meters are monitored weekly to check if there's movements or not. The report is sent to Electricity Unit for disconnection if we see no movement to check if there's no breach of meters. This is monitored by the War Room on a weekly basis.

A meter audit was performed on KVA meters and the we found that meters were incorrectly programmed and new meters are bought to correct this. Training was provided to our electricians. This has assisted a lot in decreasing electricity losses and improved billing.

5.4 LONG TERM LIABILITY

Long term loan was settled in October 2022, while the council is in need of finances to fund various development projects, it has taken a resolution not to make any loans until the financial status improves.

5.5 TRADE AND OTHER PAYABLES AND CASHFLOW ASSUMPTIONS

- Payment rate –Creditors 100%
- Payment rate -Employee costs-100%
- Finance Charges Payment rate- 100%
- Capital Expenditure Payment rate- 100%
- Grant expenditure payment rate-100%

The municipality will ensure that procurement plans are adjusted after approval of adjustment budget. This will assist in ensuring that creditors are paid timeously.

6. Adjustments to budget funding

The municipality's revenue comprises Operating Revenue which includes property taxes, services charges and operating grants- and capital revenue which consists of capital grants and own revenue.

The municipality is most reliant to government grant to fund its expenditure. Based to the mid-year assessment report.

The proposed revenue and debt management strategies will then ensure that the municipality is financially stable.

There were no adjustment in service charge and property rates

Downwards adjustment in sale of good and license and permits of 261 717 and 60 000 respective.

Upwards adjustment in rental due the increase in rent for marlot flat.

7. Adjustments to expenditure on allocations and grant programmes

The municipality is relying of Division of Revenue for adjustment on grant allocations and programs. There were some amendments on the adjusted Division of Revenue Act (DORA) allocation.

MIG decrease by R 1 221 000.00 and there is a new grant for Disaster R 18 523 000.00

8. Adjustments to allocation and grants made by the municipality

The municipality do not issue out grants to any stakeholders.

9. Adjustments to councillor allowances and employee benefits.

9.1 Employee Related Costs: have change from R47.9 to R52.0

The municipality has considered the increment of 2023/24 in July, which was based to Collective Agreement on Wages and Salaries signed by the South African Local Government Bargaining Council but the overtime and standby was then a challenge.

9.2 Remuneration of Councillors: R4.5 million will also remain the same

The cost associated with the remuneration of Councillor's is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The municipality had originally budgeted 4% for this but the Gazzetted percentage is 3.8% so we have adjusted this accordingly.

10. Other Expenditure

Depreciation was not adjusted even though the audited figure was R18m because in the month of February 2024 the Municipality disposed assets fully depreciated assets and this will decrease the amount of depreciation. Also the White City Sportsfield is under construction and will be renewed. This construction is underway and will be con by June 2024

Other downwards adjust in expenditure was due to cost containment the municipality is implementing and also to align the budget to funding plan

11. Adjustments to service delivery and budget implementation plan

The service delivery was also affected due to the expenditure reduction.

The SDBIP adjustment will be presented as a separate document.

12. Adjustments to capital expenditure

The Capital budget is funded by the allocations made to the municipality by National and Provincial Government in the form of grants and internally generated funds. The internal generated funds has increase from R1.8m to R2.7m increase was cause by the transformers that were bought for electricity.

13. Other Supporting Documents

The Budget and Treasury unit has attached the excel format of the adjustment document for all the section within various departments (Annexure 4).

EXCEL VERSION OF ADJUSTMENT BUDGET TABLE SUMMARY AGAINST THE ORIGINAL BUDGET

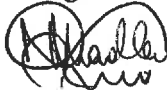
Description	Original Budget	Mid-year budget	Adjusted Budget	Adjustment	Recommodation
Revenue By Source					
Property rates	45 344 758,32	22 672 379,16	45 344 758,32	-	No Adjustment
Service charges - electricity revenue	19 226 671,00	9 613 335,50	19 226 671,00	-	No Adjustment
Service charges - refuse revenue	2 434 140,00	1 217 070,00	2 434 140,00	-	No Adjustment
Rental of facilities and equipment	1 081 926,00	540 963,00	1 244 291,00	- 162 365,00	Upwards adjustment
Interest earned - external investments	493 113,00	246 556,50	904 523,00	411 410,00	Upwards adjustment
Interest earned - outstanding debtors	5 670 608,10	2 835 304,05	5 670 608,10	-	No Adjustment
Fines, penalties and forfeits	604 273,90	302 136,95	604 273,90	-	No Adjustment
Licences and permits	1 673 084,00	836 542,00	1 613 084,00	- 60 000,00	Adjust Downwards
Transfers and subsidies	47 469 000,00	23 734 500,00	47 469 000,00	-	DORA ALLOCTION
Other revenue	668 992,00	334 496,00	904 134,00	235 142,00	Adjust Downwards
Total Revenue	124 666 566,32	62 333 283,16	125 415 483,32	424 187,00	
Expenditure					
Employee related costs	47 879 086,00	23 939 543,00	51 994 702,00	- 4 115 616,00	Upwards adjustment
Remuneration of councillors	4 857 873,00	2 428 936,50	4 473 499,00	384 374,00	Government gazette
Depreciation & asset impairment	20 264 329,00	10 132 164,50	20 264 329,00	-	No adjustment
Finance charges	300 000,00	150 000,00	164 000,00	136 000,00	Downwards adjustment
Bulk purchases - electricity	20 301 277,00	10 150 638,50	20 248 860,00	52 417,00	Upwards adjustment
Inventory consumed	6 028 666,00	3 014 333,00	3 291 200,00	2 737 466,00	Adjust Downwards
Contracted services	18 485 399,00	9 242 699,50	16 848 621,00	1 636 778,00	Adjust Downwards
Other expenditure	12 019 314,00	6 009 657,00	11 760 658,00	258 656,00	Adjust Downwards
Total Expenditure	130 135 944,00	65 067 972,00	129 045 869,00	1 090 075,00	
Surplus/(Deficit)	- 5 469 377,68	- 2 734 688,84	- 3 630 385,68	- 665 888,00	
Capital	42 737 000,00		60 039 000,00	17 302 000,00	

14. Municipal manager's quality certification

I GN Mavundla, the Municipal Manager of eMadlangeni Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under that act, and the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name: GN Mavundla

Municipal Manager of eMadlangeni Municipality code KZN 253


Signature: 

Date: 28/02/24

ANNEXURE

1 & 2

ITEM 6.1

	OFFICE WHERE THE ITEM EMANATES FROM: OFFICE OF THE MUNICIPAL MANAGER
	AUTHOR: M ZONDO
	DATE: 16 JANUARY 2024

SUBJECT: 2023/24 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT**1. PURPOSE:**

For the 2023/24 Mid-Year Assessment Performance Report to be considered by Council.

2. BACKGROUND:

It is important to note that the oversight function of Council over Executive and administration is not an event but a process that unfolds throughout the course of the year for checks and balances.

3. DELIBERATION:

The Mid-Year Assessment Performance Report details the targets that have been set for respective departments as well as the outcomes on the achievement of those targets. The report seeks to apprise the Committee on status of achieving the targets and where targets have not been achieved corrective measures has been put in place to ensure that the targets are achieved.

4. ANNEXURES:

- 2023/24 Mid-Year Budget and Performance Assessment Report.

5. APPLICABLE LEGISLATION:

Section 72 (1) (a) of the Municipal Finance Management Act (No. 56 of 2003).

6. FINANCIAL IMPLICATIONS:

None

7. RECOMMENDATION:

That the 2023/24 Mid-Year Assessment Performance Report be noted and accepted by the Council.



**AUTHOR:
MR M. ZONDO**

16 | 01 | 2024
DATE

8. RECOMMENDATIONS BY THE MUNICIPAL MANAGER

That the 2023/24 Mid-Year Assessment Performance Report be noted and accepted by the Council.



**MUNICIPAL MANAGER
MRS G.N. MAVUNDLA**

16 | 01 | 2024
DATE



2023/24

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

KEY PERFORMANCE AREA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						CORRECTIVE MEASURES TO BE TAKEN		
						QUARTER 1 (JUL-SEP 2023)			QUARTER 2 (OCT-DEC 2023)					
						Target	Actual Achievement	Budget	Means of verification	Reason for Variance	Target		Actual Achievement	Budget
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 21 households through rural electrification projects for year ending June 2024: Mtshingeni Phase 2, Ward 5	Phase 1	1.1.1.1. Number of households connected through rural electrification at Mtshingeni Phase 2, Ward 5	21 connections	ACHIEVED	1 748 750	1 748 750	Quarterly Progress Report	Construction	ACHIEVED	1 748 750	Quarterly Progress Report	
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 21 households through rural electrification projects for year ending June 2024: Blue Mountain Phase 2, Ward 4	Phase 1	1.1.1.2. Number of households connected through rural electrification at Blue Mountain Phase 2, Ward 4.	21 Connections	ACHIEVED	2 716 750	2 716 750	Quarterly Progress Report	Construction	ACHIEVED	2 716 750	Quarterly Progress Report	
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 171 households through rural electrification projects for year ending June 2024: Dorebas, Ward 1	New Indicator	1.1.1.3. Number of households connected through rural electrification at Dorebas, Ward 1	171 Connections	ACHIEVED	1 800 000	1 800 000	Monthly/Quarterly Report & Memorandum of Understanding	Preliminary Design	ACHIEVED	1 800 000	Quarterly Progress Report	
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 23 households through rural electrification projects for year ending June 2023: MASHABA Phase 3, Ward 4	Roll-over project	1.1.1.4. Number of households connected through rural electrification at MASHABA Phase 3, ward 4	23 connections	ACHIEVED	Nil	Nil	Quarterly Progress Report	Construction	ACHIEVED	Nil	Quarterly Progress Report	
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Connection of 19 households through rural electrification projects for year ending June 2023: KAMPOT Phase 3, Ward 4	Roll-over project	1.1.1.5. Number of households connected through rural electrification at Kampot Phase 3, Ward 4	19 connections	ACHIEVED	Nil	Nil	Quarterly Progress Report	Construction	ACHIEVED	Nil	Quarterly Progress Report	

Infrastructure and Planning Development	Basic services delivery and infrastructure development	Conduct Pre-Engineering for 44 Connections in Eburarya, Ward 1 for the year ending June 2024	New Indicator	1.1.1.6. Number of Pre-Engineering Designs for 44 Connections in Eburarya within the 2023/24 financial year	Obtain Network Planning Report (NPR) & Memorandum of Understanding (MoU) from EBYON	ACHIEVED	287 331.33	Network Planning Report & Memorandum of Understanding	Preliminary Design	ACHIEVED	287 331.33	Progress Report	
Infrastructure and Planning Development	Basic services delivery and infrastructure development	Rehabilitation of Schepers Street 0.4 KMs Phase 2, Ward 2 for the year ending June 2023	New Indicator	1.2.1.1. 0.4 KMs of Municipal road which has been resurfaced in Schepers Street Phase 2, Ward 2	SCM Process (Specification, Evaluation and Adjudication)	ACHIEVED	1 250 000	Advert and tenders for all registers for all Bid Committees	Appointment and Site establishment	ACHIEVED	1 250 000	Appointment letter and Progress Report	
Infrastructure and Planning Development	Basic services delivery and infrastructure development	Renovation of Plain Street 0.8 KMs for the year ending June 2024	New Indicator	1.2.1.2. 0.8 KMs of Municipal road which has been resurfaced in Plain Street Ward 2	SCM Process (Specification, Evaluation and Adjudication)	ACHIEVED	1 312 286	Advert and tenders for all registers for all Bid Committees	Appointment and Site establishment	ACHIEVED	1 312 286	Appointment letter and Progress Report	
Infrastructure and Planning Development	Basic services delivery and infrastructure development	Upgrading of Ward 2 Sportfield	New Indicator	1.2.1.3 Upgrade Sportfield in Ward 2	SCM Process (Specification, Evaluation and Adjudication)	ACHIEVED	2 000 000	Advert and tenders for all registers for all Bid Committees	Appointment and Site establishment	ACHIEVED	2 000 000	Appointment letter and Progress Report	
Infrastructure and Planning Development	Basic services delivery and infrastructure development	Length of roads levelled through road maintenance program in the 2023/24 Financial Year	60KM	1.2.1.4 Maintenance of 60 in 60 KM in 6 Ward of gravel roads in all 7 Wards	ES KMs of Road Maintenance	NOT ACHIEVED	186 000	Quarterly Report and Ward councillor's letter	15 KMs of Road Maintenance	ACHIEVED	186 000	Quarterly Report and Ward councillor's letter	Regular work part of Quarterly Maintenance, New Heavy Duty Operator for the New Year
Infrastructure and Planning Development	Basic services delivery and infrastructure development	Reviewing and Adopting the Housing Sector Plan for the year ending June 2024	1	1.3.1.1 Number of Reviewed & Adopted Housing Sector Plan (HSP) within the 2023/24 financial year		NOT DUE THIS QUARTER				NOT DUE THIS QUARTER			

Infrastructure and Planning Development	Basic service delivery and infrastructure development	Reviewing and adopting the Spatial Development Framework for the year ending June 2024	1	1	1.3.1.2 Number of Reviewed & Adopted Spatial Development Framework (SDF) within the 2023/24 financial year	1	NOT DUE THIS QUARTER											
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Reviewing and adoption of the LED strategy for the year ending June 2024	1	1	1.4.1.1 Number of reviewed and adopted LED strategy within the 2023/24 financial year	1	NOT DUE THIS QUARTER											
Infrastructure and Planning Development	Basic service delivery and infrastructure development	120 Job opportunities created under Public Works Programme (EPWP) in year ending June 2024	140	120	1.4.1.2 Number of Job opportunities created under EPWP within the 2023/24 financial year	120	ACHIEVED	\$12 800	Attendance Register & Signed EPWP Contracts	Attendance Register	\$12 800	ACHIEVED	120					
Infrastructure and Planning Development	Basic service delivery and infrastructure development	Provide 4 Capacity Building Interventions for Local Entrepreneurs and SMEs for year ending June 2024	4	4	1.4.1.3 Number of Capacity Building Interventions for Local Entrepreneurs and SMEs provided within the 2023/24 financial year	4	ACHIEVED		Training Report & Attendance Register	Training Report & Attendance Register		ACHIEVED	1					
Corporate & Community Services	Basic service delivery and infrastructure development	4 Disaster Management Advisory Forum Meetings to be conducted in the year ending June 2024	4	4	1.5.1.1 Number of Disaster Management Advisory Forum Meetings conducted within the 2023/24 financial year	4	ACHIEVED		Notice, Agenda & attendance register	Notice, Agenda & attendance register		ACHIEVED	1					
Corporate & Community Services	Basic service delivery and infrastructure development	20 lightning conductors installed within the year ending June 2024	20	20	1.5.1.2 Number of lightning conductors purchased within the 2023/24 financial year	20	NOT DUE THIS QUARTER					NOT DUE THIS QUARTER						

The target was set for Quarter 3 however it was achieved prior to the reported period. A total of 20 lightning conductors have been installed. The conductors were installed by 11 workers included by subcontractors. The value of the target has been met.

Corporate & Community Services	Basic services delivery and infrastructure development	2	Reviewed and Updated Contingency Plans for the year ending June 2024	2	1.5.1.3 Number of Reviewed and updated contingency (Summer & Winter) for 2023/24 year	2	1 Summer Season Plan	ACHIEVED	Plan and Council resolution	7566	Report & Attendance register	7600	Report & Attendance register	NOT DUE THIS QUARTER
Corporate & Community Services	Basic services delivery and infrastructure development	8	Disaster Management training awareness campaigns conducted in the year ending June 2024	8	1.5.1.4 Number of Disaster Management training & awareness campaigns completed within 2023/24 Financial Year	2	2	ACHIEVED	Report & Attendance register	7566	Report & Attendance register	7600	Report & Attendance register	ACHIEVED
Corporate & Community Services	Basic services delivery and infrastructure development	1	Review & Update Disaster Management Sector Plan in the year ending 31 June 2024	1	1.5.1.5 Review & Update Disaster Management Sector Plan within 2023/24 financial year	1		NOT DUE THIS QUARTER						NOT DUE THIS QUARTER
Corporate & Community Services	Basic services delivery and infrastructure development	1	Monitoring of Construction of Disaster Management Centre for year ending 2024	1	1.5.1.6 Monitor construction of Disaster Management Centre within the 2023/24 financial year	1		NOT DUE THIS QUARTER						NOT DUE THIS QUARTER
Infrastructure and Planning Development	Basic services delivery and infrastructure development	New Indicator	Electricity Supply Backlogs through provision of basic electricity supply services for year ending in June 2024		1.6.1.7 Number of new households provided with new electricity connections (Subsidiary Supply) within the 2023/24 financial year	1 Certificate of Competence		NOT DUE THIS QUARTER						NOT DUE THIS QUARTER
Infrastructure and Planning Development	Basic services delivery and infrastructure development	New Indicator	Endstate electricity supply backlogs through provision of basic electricity supply services		1.6.1.2 Electricity cases kept within 6%	± 6%	< 6%	NOT ACHIEVED	Billing System					NOT ACHIEVED
Infrastructure and Planning Development	Basic services delivery and infrastructure development	New Indicator	Reviewing and Adopting the Integrated Waste Management Plan (IWMF) for the year ending June 2024		1.7.1.1 Number of IWMF within the 2023/24 financial year	1	Submission of the IWMF to Council for adoption	NOT ACHIEVED	Council Resolution & Copy of the IWMF					NOT ACHIEVED
Infrastructure and Planning Development	Basic services delivery and infrastructure development	New Indicator	Total number of normal households, business and government areas with access to refuse removal once per week		1.7.1.2 Number of normal households, business and government areas with access to refuse removal within the 2023/24 financial year	1 320	1320	NOT ACHIEVED	Quarterly Report Billing System & Collecting Schedule					ACHIEVED

The IWMF was adopted by Council within the quarter.

KEY PERFORMANCE AREA 2: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2023)			QUARTER 2 (OCT-DEC 2023)			
						Actual Achievement	Reason for Variance	Means of verification	Actual Achievement	Reason for Variance	Means of verification	
OBJECTIVES:												
Corporate Services	Municipal institutional development and transformation	Review and Adoption of Municipal Policies for the year ending June 2024	5	2.1.1.1 Number of Developed, Adopted & Reviewed Policies within the 2023/24 financial year	5	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	
Corporate Services	Municipal institutional development and transformation	Building capability work force to deliver services for the year ending June 2024	1	2.1.1.2 Number of Employee Wellness Campaigns held within the 2023/24 financial year	2	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	1 Employee Wellness Campaign conducted	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	Attendance Register
Corporate Services	Municipal institutional development and transformation	Create sustainable working environment	18	2.2.1.1 Number of lease agreements signed for Municipal Properties (rental Hours) within the 2023/24 financial year	18	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	
Corporate Services	Municipal institutional development and transformation	Reviewing and adoption of the organisational structure for the year ending June 2024	1	2.2.1.2 Number of Adopted & Reviewed Organogram to 2024/25 financial year	1	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	
Corporate Services	Municipal institutional development and transformation	Convening of the Local Labour Forum for year ending June 2024	4	2.3.1.1 Number of LUF meetings conducted within the 2023/24 financial year	4	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	1	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	Notice of Meeting, Agenda, Minutes & Attendance Register
Corporate Services	Municipal institutional development and transformation	Convening of the Corporate Services & Budget & Treasury Office Portfolio Committees Meetings for year ending June 2024	12	2.3.1.2 Number of Portfolio Committee Meetings conducted within the 2023/24 financial year	12	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	3	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	Notice of Meeting, Agenda, Minutes & Attendance Register

Corporate Services	Municipal institutional development and transformation	Convening of the Infrastructure & Development Portfolio Committee Meetings for year ending June 2024	12	2.3.1.2 Number of Portfolio Committee Meetings conducted within the 2023/24 financial year	3	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	3	NOT ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	Meeting did not convene due to the Municipal elections (2 weeks) between December	The target will be completed upon the Municipality reverts to Service Delivery (2 weeks) implementation Plan (2024/25)
Corporate Services	Municipal institutional development and transformation	Convening of the Executive Committee (EXCO) Meetings for year ending June 2024	4	2.3.1.3 Number of EXCO Meetings conducted within the 2023/24 financial year	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register		
Corporate Services	Municipal institutional development and transformation	Convening of the Legislated Council Meetings for year ending June 2024	4	2.3.1.4 Number of Council Meetings conducted within the 2023/24 financial year	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register		
Corporate Services	Municipal institutional development and transformation	Convening of the Municipal Public Account Committee (MPAC) Meetings for year ending June 2024	4	2.3.1.5 Number of MPAC Meetings conducted within the 2023/24 financial year	1	NOT ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	1	NOT ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	The MPAC meeting did not convene due to the election in January 2024 being met by the Committee members.	Speakers not subject to public invitation sheet, things engaged to find an amicable solution. The meeting is expected to convene in the third quarter of the 2024/25 financial year.
Corporate Services	Municipal institutional development and transformation	Reviewing of the Workplace Skills Plan (WSP) for year ending June 2024	1	2.4.1.1 Number of approved Workplace Skills Plans submitted to LG SETA within the 2023/24 financial year	1	NOT DUE THIS QUARTER			NOT DUE THIS QUARTER			
Corporate Services	Municipal institutional development and transformation	Conducting of Induction Programmes for Municipal Employees for year ending June 2024	1	2.4.1.2 Number of Induction Programmes conducted within the 2023/24 financial year	1	NOT DUE THIS QUARTER			NOT DUE THIS QUARTER	Conduct Induction Programme		
Corporate Services	Municipal institutional development and transformation	Compile the Employment Equity Report for the year ending June 2024	1	2.4.1.3 Number of Employment Equity Report compiled within the 2023/24 financial year	1	NOT DUE THIS QUARTER			NOT DUE THIS QUARTER			
Corporate Services	Municipal institutional development and transformation	Convening of the Municipal Facilities Committee Meetings for year ending June 2024	4	2.5.1.1 Number of Facilities Committee Meetings conducted within the 2023/24 financial year	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	1	NOT ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	This meeting was cancelled because the members were not met by Committee members.	Two Facilities Committee meetings will be conducted within the third quarter of the 2024/25 financial year.

Corporate Services	Municipal institutional development and transformation	1	2.5.1.2 Number of ICT Steering Committee Meetings for 2023/24 financial year	4	1 ICT Steering Committee Meeting	ACHIEVED	Agenda, Minutes & Attendance Register		
	Convening of Information & Communications Technology (ICT) Steering Committee Meeting for year ending in June 2024				1 ICT Steering Committee Meeting	ACHIEVED	Agenda, Minutes & Attendance Register		
					1 ICT Steering Committee Meeting	ACHIEVED	Agenda, Minutes & Attendance Register		

KEY PERFORMANCE AREA 3: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT (SOUND FINANCIAL MANAGEMENT)

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JAN-SEP 2023)			QUARTER 2 (OCT-DEC 2023)			
						Target	Actual Achievement	Reason for Variance	Target	Actual Achievement	Reason for Variance	
Budget & Treasury	Municipal financial viability & management (sound financial management)	Annual Financial Statements and Management prepared and submitted to Auditor General for the year ending June 2024	1	3.1.1.1 Number of Annual Financial Statements submitted to Auditor General within the 2023/24 financial year	1	1	Actual Achievement	Reason for Variance	Target	Actual Achievement	Reason for Variance	
Budget & Treasury	Municipal financial viability & management (sound financial management)	Preparing and submitting the Draft Municipal Budget & Final Budget to Council & Treasury for the year ending June 2024	1	3.1.1.2 Number of Draft Annual Budgets adopted within the 2023/24 financial year	1	1	Actual Achievement	Reason for Variance	Target	Actual Achievement	Reason for Variance	
Budget & Treasury	Municipal financial viability & management (sound financial management)	Reviewing and adopting the Budget Adjustment by Council submission to treasury for the year ending in June 2024	1	3.1.1.3 Number of Budget Adjustments adopted within the 2023/24 financial year	1	1	Actual Achievement	Reason for Variance	Target	Actual Achievement	Reason for Variance	
Budget & Treasury	Municipal financial viability & management (sound financial management)	Investment Reconciliations prepared for the year ending in June 2024	12	3.2.1.1 Number of Monthly Investment Reconciliations within the 2023/24 financial year	12	3	Actual Achievement	Reason for Variance	3	Actual Achievement	Reason for Variance	Signed Investment Reconciliations
Budget & Treasury	Municipal financial viability & management (sound financial management)	Grant Reconciliations prepared for the year ending in June 2024	12	3.2.1.2 Number of Monthly Grant Reconciliations prepared within the 2023/24 financial year	12	3	Actual Achievement	Reason for Variance	3	Actual Achievement	Reason for Variance	Signed copies of Grant Reconciliations
Budget & Treasury	Municipal financial viability & management (sound financial management)	Condition Reconciliations prepared for the year ending in June 2024	12	3.2.1.3 Number of Monthly Condition Reconciliations prepared within the 2023/24 financial year	12	3	Actual Achievement	Reason for Variance	3	Actual Achievement	Reason for Variance	Signed copies of the Condition Reconciliations

Budget & Treasury	Preparing 12 Monthly Valuation Reports for Reconciliations for the year ending June 2024	12	12	3	3	3	Signed copies of Valuation Report Reconciliations	3	ADH/VEP	Signed copies of Valuation Report Reconciliations		The matter was resolved and the targets for Quarter 2 have been met.
Budget & Treasury	Preparing 12 Monthly Debtor Reconciliations for the year ending June 2024	12	12	3	3	3	Signed copies of Debtor Reconciliations	3	ADH/VEP	Signed copies of Debtor Reconciliations		The matter was resolved and the targets for Quarter 2 have been met.
Budget & Treasury	Prepare 12 Asset Reconciliations for the year ending in June 2024	12	12	3	3	3	Signed Copies of Asset Reconciliations	3	ADH/VEP	Signed Copies of Asset Reconciliations		The matter was resolved and the targets for Quarter 2 have been met.
Budget & Treasury	Prepare 12 Bank Reconciliations for the year ending in June 2024	12	12	3	3	3	Signed Copies of Bank Reconciliations	3	ADH/VEP	Signed Copies of Bank Reconciliations		
Budget & Treasury	Preparing 12 Supply Chain Management Reports for submission to the Mayor, Councillors and Finance (treasury) for the year ending June 2024	12	12	3	3	3	Monthly & Quarterly Reports	3	ADH/VEP	Compile monthly & quarterly reports		
Budget & Treasury	Preparing 12 Asset and Updated SCM Forecasts for the year ending June 2024	1	1	1	1	1	Annual Submission and Signed Procurement Plan	1	ADH/VEP	Annual Submission and Signed Procurement Plan	NOI USE THIS QUARTER	

Budget & Treasury	Municipal Financial Viability & management (ound financial management)	Reviewing and Updating Contract Register 4 times annually for the year ending in June 2024	4	3.4.1.1 Number of Contract Registers Reviewed and Updated within the 2023/24 financial year	4	Signed copies of Updated Contract Registers	1	ACHIEVED	Signed copies of Updated Contract Registers	1	ACHIEVED
Budget & Treasury	Municipal Financial Viability & management (ound financial management)	Prepares 120 school/academy Reports & Statutory Financial Statements for the year ending in June 2024	12	3.4.1.2 Number of completed Statutory Section 11 Reports within the 2023/24 financial year	12	Proof of Submission & Copy of Report	Complete 3 Reports for S71 reports	ACHIEVED	Proof of Submission & Copy of Report	Complete 3 Reports for S71 reports	ACHIEVED
Budget & Treasury	Municipal Financial Viability & management (ound financial management)	Prepares 1 Section 72 Report & submission to Council for adoption for year ending in June 2024	1	3.4.1.3 Number of Section 72 reports Completed & Submitted to Council within the 2023/24 financial year	1	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER
Budget & Treasury	Municipal Financial Viability & management (ound financial management)	Prepares 4 Section 107 Reports & Submission to Council for the year ending in June 2024	4	3.4.1.4 Number of Annual Finance Reports completed & submitted within the 2023/24 financial year	4	Proof of Submission & Report	1 Submission	ACHIEVED	Proof of Submission & Report	1 Submission	ACHIEVED
Budget & Treasury	Municipal Financial Viability & management (ound financial management)	12 VAT Returns Submitted to HMRC for the year ending in June 2024	12	3.4.1.5 Number of VAT returns submitted to HMRC within the 2023/24 financial year	12	VAT 201 Statements	3	ACHIEVED	VAT 201 Statements	3	ACHIEVED

KEY PERFORMANCE AREA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST)

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY MEASURABLE PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						CORRECTIVE MEASURES TO BE TAKEN
						QUARTER 1 (JUL-SEP 2023)			QUARTER 2 (OCT-DEC 2023)			
						Target	Actual Achievement	Reason for Variance	Target	Actual Achievement	Reason for Variance	
Office of the Municipal Manager	Good governance and public participation (putting people first)	24 public meetings conducted in year ending in June 2024	24	4.1.1.1 Number of public meetings (per ward) conducted in 2023/24 financial year	24	6	Actual Achievement	Reason for Variance	6	Actual Achievement	Reason for Variance	
Office of the Municipal Manager	Good governance and public participation (putting people first)	6 public meetings conducted during the year ending in June 2024	6	4.1.1.2 Number of limited meetings conducted in 2023/24 financial year	6	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	Reason for Variance	6	Actual Achievement	Reason for Variance	Indices of meeting, Minutes & Attendance register
Office of the Municipal Manager	Good governance and public participation (putting people first)	72 ward committee meetings held during the year ending in June 2024	72	4.1.1.3 Number of quarterly meetings per ward (ward committee) during the 2023/24 financial year	72	18	Actual Achievement	Reason for Variance	18	Actual Achievement	Reason for Variance	Minutes & Register
Office of the Municipal Manager	Good governance and public participation (putting people first)	Conducting of EIP Representative Forum meetings in the year ending June 2024	2	4.2.1.1 Number of the EIP Forum meetings held during the 2023/24 financial year	2	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	Reason for Variance	1	Actual Achievement	Reason for Variance	EIP Representative Forum
Office of the Municipal Manager	Good governance and public participation (putting people first)	Prepared, Adopt & Submitted the EIP for the year ending in June 2024.	1	4.2.1.2 Adoption & Submission of a credible reviewed Integrated Development Plan (IDP) in terms of Municipal Systems Act (MSA) within the 2023/24 financial year	1	NOT DUE THIS QUARTER	NOT DUE THIS QUARTER	Reason for Variance	1	Actual Achievement	Reason for Variance	Council Resolution

Office of the Municipal Manager	the Good governance and public participation (pulling people first)	Preparation, Adoption and Submission of the Service Delivery and Budget Implementation Plan (SDBIP) for the 2024/25 Financial Year	2023/24 SDBIP 1.2.1.3	2024/2025 Service Delivery and Budget Implementation Plan	1 Adoption of SDBIP	NOT DUE THIS QUARTER														
Office of the Municipal Manager	the Good governance and public participation (pulling people first)	Prepare the Annual Performance Report & Submit to Auditor General (AG) & Relevant Authorities	4.2.1.4	Number of Annual Performance Reports prepared & submitted to AG and relative authorities	1	Submission of the 2023/24 Annual Performance Report	NOT DUE THIS QUARTER	AS USUAL	Extract for Annual Performance Report & Proof of Submission											
Office of the Municipal Manager	the Good governance and public participation (pulling people first)	Review & Adopt the Performance Management System (PMS) for the year ending June 2024	4.2.1.5	Number of Reviewed & Adopted (PMS) Policy	1		NOT DUE THIS QUARTER													
Office of the Municipal Manager	the Good governance and public participation (pulling people first)	Manage the adopted Performance Management System (PMS) in terms of Chapter 6 MSA of the Municipal Systems Act (MSA)	4.2.1.6	Number of managed Performance Management Systems in terms of Chapter 6 MSA within the 2023/24 financial	4	Sign Performance Agreements; Submit to CoGTA & Publish the Performance Agreements	ACHIEVED	Copy of signed Performance Agreements; Proof of Submission & Advert	Conduct Performance Assessments for Quarter 1											Copy of Completed Assessment Sheet
Office of the Municipal Manager	the Good governance and public participation (pulling people first)	Prepare Quarterly Performance Reports & submit to Internal Auditor & Council for adoption for year ending June 2024	4.2.1.7	Number of Quarterly Performance Reports generated & submitted to Internal Auditor within the 2023/24 financial year	4	1 Quarterly Report Submission	ACHIEVED	Extract of the report & Proof of Submission from Internal Auditor	1 Quarterly Report Submission											Extract of the report & Proof of Submission from Internal Auditor
Office of the Municipal Manager	the Good governance and public participation (pulling people first)	Prepare the 2023/24 Annual Report to be submitted to Council for Adoption	4.2.1.8	Number of Annual Reports prepared & submitted within the 2023/24 financial year	1	2023/24 Annual Report	NOT DUE THIS QUARTER													

Office of the Municipal Manager	Good governance and public participation (people first)	1	1	1	1	1	1	1	1	1	1	
Office of the Municipal Manager	Good governance and public participation (people first)	4	4	2	30 000	Copy of the newsletter	1	1	1	1	1	1
Office of the Municipal Manager	Good governance and public participation (people first)	4	4	4	NOT ACHIEVED	Infographic & Signed flyers	1	1	1	1	1	1
Office of the Municipal Manager	Good governance and public participation (people first)	4	4	4	NOT ACHIEVED	Infographic & Signed flyers	1	1	1	1	1	1
Office of the Municipal Manager	Good governance and public participation (people first)	4	4	4	NOT ACHIEVED	Infographic & Signed flyers	1	1	1	1	1	1
Office of the Municipal Manager	Good governance and public participation (people first)	10 000	10 000	121	121							

Office of the Municipal Manager	Good governance and public participation (paving people's first)	Consisting of the Municipal Council Meetings for the year ending in June 2024	4	4	1	ACHIEVED	Notice of Meeting, Agenda, Extract of Minutes & Attendance Register	1	ACHIEVED	Notice of Meeting, Agenda, Extract of Minutes & Attendance Register
Office of the Municipal Manager	Good governance and public participation (paving people's first)	4 Audit Committee Meetings to convene in the year ending in June 2024	4	4	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register	1	ACHIEVED	Notice of Meeting, Agenda, Minutes & Attendance Register
Office of the Municipal Manager	Good governance and public participation (paving people's first)	Prepares, Generates Internal Audit Reports in the year ending June 2024	12	12	3	ACHIEVED	Extracts of Reports	3	ACHIEVED	Extracts of Reports
Office of the Municipal Manager	Good governance and public participation (paving people's first)	Approval of the Internal Audit Charter by the Audit Committee for the year ending in June 2024	1	1	1	ACHIEVED	Audit Committee Resolution on Approved Charter		NOT DUE THIS QUARTER	

Office of the Municipal Manager	Good governance and public participation (putting people first)	Conduct an Annual Risk Assessment & Annual Fraud Risk Assessment for 2023/24	1	1	U.S.1.2 Number of Annual Risk Assessment & Annual Fraud Risk Assessment conducted	1	NOT DUE THIS QUARTER													
Office of the Municipal Manager	Good governance and public participation (putting people first)	Update the Risk Register quarterly for the year ending in June 2024	4	4	4.8.1.3 Number of Registers updated quarterly within the 2023/24 financial year	1	ACHIEVED	Updated Risk Register		1										
Office of the Municipal Manager	Good governance and public participation (putting people first)	Renewal & Approval of the Risk Committee Charter, Risk Management Policy & Risk Management Strategy by Council for year ending June 2024	New Indicator	3	4.8.1.4 Number of Approved Risk Committee Charter, Risk Management Policy & Risk Management Strategy within the 2023/24 financial year	1	ACHIEVED	Minutes		Submission of the Risk Committee Charter, Risk Management Policy & Risk Management Strategy to the Risk Management Committee										
Office of the Municipal Manager	Good governance and public participation (putting people first)	Convening Management Committee (MANCO) Meetings for year ending in June 2024	0	12	4.7.1.1 Number of MANCO meetings held within the 2023/24 financial year	3	ACHIEVED	Agenda, Minutes & Attendance Register		3										

KEY PERFORMANCE AREA 5: LOCAL ECONOMIC AND SOCIAL DEVELOPMENT (SERVICE DELIVERY)

DEPARTMENT	KEY PERFORMANCE AREA	PROJECT	BASELINE	KEY PERFORMANCE INDICATOR	ANNUAL TARGET	QUARTERLY TARGETS						CORRECTIVE MEASURES TO BE TAKEN		
						QUARTER 1 (JUL-SEP 2023)			QUARTER 2 (OCT-DEC 2023)					
						Target	Actual Achievement	Budget	Reason for Variance	Target	Actual Achievement		Budget	Reason for Variance
Office of the Municipal Manager	Local Economic Development (service delivery)	Conduct Vulnerable Groups Forum Meetings/ Workshops for year ending in June 2024	4	4	4	1	ACHIEVED	110 250	Agenda, Minutes & Attendance Registers	1	ACHIEVED	110 250	Agenda, Minutes & Attendance Registers	
		Conduct Special Programmes for the year ending June 2024	8	8	8	2	ACHIEVED	110 250	Report & Register	2	ACHIEVED	110 250	Report & Register	
Corporate & Community Services	Local Economic Development (service delivery)	Conducting Book Exchange Programmes for the year ending June 2024	4	4	4	1	ACHIEVED		Quarterly Report	1	ACHIEVED		Quarterly Report	
		Conduct Library Orientation & Outreach Programmes for the year ending June 2024	4	4	4	1	ACHIEVED		Agenda, Minutes & Attendance Registers	1	ACHIEVED		Agenda, Minutes & Attendance Registers	
Corporate & Community Services	Local Economic Development (service delivery)	Conduct Road Shows for the year ending June 2024	8	8	12	3	ACHIEVED		Quarterly Report	3	ACHIEVED		Quarterly Report	

ANNEXURE 3

KZN253 Emadlangeni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	45 345	-	-	-	-	-	-	-	45 345	47 567	49 802
Service charges	21 661	-	-	-	-	-	(0)	(0)	21 661	22 722	23 790
Investment revenue	493	-	-	-	-	-	411	411	905	517	542
Transfers recognised - operational	47 469	-	-	-	-	-	-	-	47 469	45 129	43 884
Other own revenue	9 699	-	-	-	-	-	338	338	10 037	10 174	10 652
Total Revenue (excluding capital transfers and contributions)	124 667	-	-	-	-	-	749	749	125 416	126 109	128 670
Employee costs	47 879	-	-	-	-	-	4 116	4 116	51 995	50 225	52 586
Remuneration of councillors	4 858	-	-	-	-	-	(384)	(384)	4 473	5 096	5 335
Depreciation & asset impairment	20 264	-	-	-	-	-	-	-	20 264	21 257	22 256
Finance charges	300	-	-	-	-	-	(136)	(136)	164	315	329
Inventory consumed and bulk purchases	26 330	-	-	-	-	-	(2 790)	(2 790)	23 540	27 620	28 918
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 505	-	-	-	-	-	(1 895)	(1 895)	28 609	31 999	33 503
Total Expenditure	130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929
Surplus/(Deficit)	(5 469)	-	-	-	-	-	1 839	1 839	(3 631)	(10 403)	(14 258)
Transfers and subsidies - capital (monetary allocations)	42 737	-	-	-	-	-	17 302	17 302	60 039	17 818	18 411
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	37 268	-	-	-	-	-	19 141	19 141	56 408	7 415	4 153
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	37 268	-	-	-	-	-	19 141	19 141	56 408	7 415	4 153
Capital expenditure & funds sources											
Capital expenditure	39 051	-	-	-	-	-	16 190	16 190	55 241	16 950	17 676
Transfers recognised - capital	37 163	-	-	-	-	-	15 288	15 288	52 450	15 494	15 724
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	-	-	-	-	-	903	903	2 791	1 456	1 951
Total sources of capital funds	39 051	-	-	-	-	-	16 190	16 190	55 241	16 950	17 676
Financial position											
Total current assets	41 878	-	-	-	-	-	53 337	53 337	95 215	44 527	42 971
Total non current assets	237 402	-	-	-	-	-	231 525	231 525	468 927	245 569	253 974
Total current liabilities	35 494	-	-	-	-	-	1 357	1 357	36 851	37 225	38 966
Total non current liabilities	24 638	-	-	-	-	-	3 210	3 210	27 848	25 681	26 731
Community wealth/Equity	220 821	-	-	-	-	-	272 166	272 166	492 988	228 863	232 921
Cash flows											
Net cash from (used) operating	50 303	-	-	-	-	-	20 237	20 237	70 540	20 092	17 426
Net cash from (used) investing	(44 908)	-	-	-	-	-	(18 619)	(18 619)	(63 527)	(19 493)	(20 327)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	8 802	-	-	-	-	-	1 136	1 136	9 938	10 537	7 637
Cash backlogs/surplus reconciliation											
Cash and investments available	29 033	-	-	-	-	-	48 409	48 409	77 442	30 624	28 721
Application of cash and investments	23 810	-	-	-	-	-	6 815	6 815	30 625	25 051	25 487
Balance - surplus (shortfall)	5 223	-	-	-	-	-	41 594	41 594	46 817	5 573	3 234
Asset Management											
Asset register summary (WDV)	200 239	-	-	-	-	-	232 345	232 345	432 584	230 075	238 250
Depreciation	9 864	-	-	-	-	-	-	-	9 864	10 348	10 834
Renewal and Upgrading of Existing Assets	153	-	-	-	-	-	(20)	(20)	133	164	171
Repairs and Maintenance	2 044	-	-	-	-	-	(487)	(487)	1 557	2 144	2 244
Free services											
Cost of Free Basic Services provided	116	-	-	-	-	-	(15)	(15)	101	-	-
Revenue cost of free services provided	116	-	-	-	-	-	101	101	217	122	128
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
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
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
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

KZN253 Emadlangeni - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2023/24									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 2024/25	+2 2025/26
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		88 192	-	-	-	-	-	6 263	6 263	94 454	92 611	93 689
Executive and council		38 069	-	-	-	-	-	-	-	38 069	40 179	38 934
Finance and administration		50 123	-	-	-	-	-	6 263	6 263	56 385	52 432	54 755
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		9 863	-	-	-	-	-	(5 740)	(5 740)	4 123	10 250	10 640
Community and social services		2 039	-	-	-	-	-	(38)	(38)	2 000	2 043	2 048
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		7 824	-	-	-	-	-	(5 702)	(5 702)	2 122	8 207	8 593
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		43 787	-	-	-	-	-	(6 659)	(6 659)	37 128	17 923	18 521
Planning and development		968	-	-	-	-	-	527	527	1 495	19	20
Road transport		42 819	-	-	-	-	-	(7 186)	(7 186)	35 633	17 904	18 501
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		21 661	-	-	-	-	-	24 488	24 488	46 149	22 722	23 790
Energy sources		19 227	-	-	-	-	-	24 488	24 488	43 714	20 169	21 117
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2 434	-	-	-	-	-	0	0	2 434	2 553	2 673
Other		3 901	-	-	-	-	-	(300)	(300)	3 601	421	441
Total Revenue - Functional	2	167 404	-	-	-	-	-	18 051	18 051	185 455	143 927	147 081
Expenditure - Functional												
Governance and administration		58 280	-	-	-	-	-	1 755	1 755	60 036	61 136	64 010
Executive and council		10 578	-	-	-	-	-	488	488	11 066	11 096	11 618
Finance and administration		46 387	-	-	-	-	-	1 354	1 354	47 740	48 660	50 947
Internal audit		1 316	-	-	-	-	-	(86)	(86)	1 229	1 380	1 445
Community and public safety		24 785	-	-	-	-	-	(267)	(267)	24 517	25 999	27 221
Community and social services		7 582	-	-	-	-	-	(342)	(342)	7 240	7 953	8 327
Sport and recreation		2 808	-	-	-	-	-	(224)	(224)	2 584	2 946	3 084
Public safety		14 395	-	-	-	-	-	298	298	14 693	15 100	15 810
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 958	-	-	-	-	-	(1 938)	(1 938)	10 020	12 544	13 134
Planning and development		4 798	-	-	-	-	-	(514)	(514)	4 284	5 033	5 270
Road transport		7 160	-	-	-	-	-	(1 424)	(1 424)	5 736	7 511	7 864
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		27 371	-	-	-	-	-	(537)	(537)	26 834	28 712	30 061
Energy sources		24 125	-	-	-	-	-	75	75	24 200	25 307	26 496
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		3 246	-	-	-	-	-	(612)	(612)	2 634	3 405	3 565
Other		7 742	-	-	-	-	-	(103)	(103)	7 639	8 121	8 503
Total Expenditure - Functional	3	130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929
Surplus/ (Deficit) for the year		37 268	-	-	-	-	-	19 141	19 141	56 409	7 415	4 153

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

B3 Revenue Amounts	167 404	-	-	-	-	-	18 051	18 051	185 455	143 927	147 081
B3 Expenditure Amounts	130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929
B3 Revenue Variance	-	-	-	-	-	-	-	-	-	-	-
B3 Expenditure Variance	-	-	-	-	-	-	-	-	-	-	-
B3 check overall variance	-	-	-	-	-	-	-	-	-	-	-
B4 check overall variance	-	-	-	-	-	-	0	0	0	-	-

KZN253 Emadlangeni - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2023/24										Budget Year +1	Budget Year +2
		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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Revenue - Functional													
<i>Municipal governance and administration</i>		88 192	-	-	-	-	-	6 263	6 263	94 454	92 611	93 689	
Executive and council		38 069	-	-	-	-	-	-	-	38 069	40 179	38 934	
Mayor and Council		38 069	-	-	-	-	-	-	-	38 069	40 179	38 934	
Municipal Manager, Town Secretary and Chief		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		50 123	-	-	-	-	-	6 263	6 263	56 385	52 432	54 755	
Administrative and Corporate Support		50 122	-	-	-	-	-	592	592	50 714	52 431	54 754	
Asset Management		-	-	-	-	-	-	-	-	-	-	-	
Finance		-	-	-	-	-	-	5 671	5 671	5 671	-	-	
Fleet Management		-	-	-	-	-	-	-	-	-	-	-	
Human Resources		-	-	-	-	-	-	-	-	-	-	-	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	
Legal Services		-	-	-	-	-	-	-	-	-	-	-	
Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-	-	-	-	-	
Property Services		-	-	-	-	-	-	-	-	-	-	-	
Risk Management		-	-	-	-	-	-	-	-	-	-	-	
Security Services		-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-	
Valuation Service		1	-	-	-	-	-	-	-	1	1	1	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Governance Function		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		9 863	-	-	-	-	-	(5 740)	(5 740)	4 123	10 250	10 640	
Community and social services		2 039	-	-	-	-	-	(39)	(39)	2 000	2 043	2 048	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		62	-	-	-	-	-	(37)	(32)	30	65	68	
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Halls and Facilities		15	-	-	-	-	-	(12)	(12)	3	16	16	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Disaster Management		-	-	-	-	-	-	-	-	-	-	-	
Education		-	-	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	-	-	
Libraries and Archives		1 962	-	-	-	-	-	5	5	1 967	1 963	1 963	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	
Media Services		-	-	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Population Development		-	-	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-	-	-	
Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-	
Public safety		7 824	-	-	-	-	-	(5 702)	(5 702)	2 122	8 207	8 593	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Cleansing		-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-	
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-	-	
Licensing and Control of Animals		7 824	-	-	-	-	-	(5 702)	(5 702)	2 122	8 207	8 593	
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-	
Pounds		-	-	-	-	-	-	-	-	-	-	-	
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	
<i>Health</i>		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		43 787	-	-	-	-	-	(6 659)	(6 659)	37 128	17 923	18 521	
Planning and development		968	-	-	-	-	-	527	527	1 495	19	20	
Billboards		-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-	-	-	
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation		10	-	-	-	-	-	30	30	40	10	11	
Economic Development/Planning		955	-	-	-	-	-	-	-	955	5	6	
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and		3	-	-	-	-	-	(3)	(3)	-	3	3	
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-	
Provincial Planning		-	-	-	-	-	-	500	500	500	-	-	
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-	

Road transport	42 819	-	-	-	-	-	(7 186)	(7 186)	35 633	17 904	18 501
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	42 819	-	-	-	-	-	(7 186)	(7 186)	35 633	17 904	18 501
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	21 661	-	-	-	-	-	24 488	24 488	46 149	22 722	23 790
Energy sources	19 227	-	-	-	-	-	24 488	24 488	43 714	20 169	21 117
Electricity	19 227	-	-	-	-	-	24 488	24 488	43 714	20 169	21 117
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	2 434	-	-	-	-	-	0	0	2 434	2 553	2 673
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	2 434	-	-	-	-	-	0	0	2 434	2 553	2 673
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	3 901	-	-	-	-	-	(300)	(300)	3 601	421	441
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	3 901	-	-	-	-	-	(300)	(300)	3 601	421	441
Total Revenue - Functional	167 404	-	-	-	-	-	18 051	18 051	185 455	143 927	147 091
Expenditure - Functional	58 280	-	-	-	-	-	1 755	1 755	60 036	61 136	64 010
Municipal governance and administration	10 578	-	-	-	-	-	488	488	11 066	11 096	11 618
Executive and council	6 888	-	-	-	-	-	(255)	(255)	6 643	7 236	7 576
Mayor and Council	3 680	-	-	-	-	-	743	743	4 423	3 860	4 041
Municipal Manager, Town Secretary and Chief	46 387	-	-	-	-	-	1 354	1 354	47 740	46 660	50 947
Finance and administration	32 981	-	-	-	-	-	980	980	33 961	34 597	36 223
Administrative and Corporate Support	1 109	-	-	-	-	-	(186)	(186)	923	1 163	1 218
Asset Management	3 463	-	-	-	-	-	1 054	1 054	4 516	3 632	3 803
Finance	1 943	-	-	-	-	-	(456)	(456)	1 486	2 038	2 134
Fleet Management	2 784	-	-	-	-	-	1 000	1 000	3 764	2 900	3 036
Human Resources	1 809	-	-	-	-	-	(204)	(204)	1 605	1 698	1 987
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Legal Services	834	-	-	-	-	-	(834)	(834)	-	875	916
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-	-
Security Services	1 494	-	-	-	-	-	-	-	1 484	1 557	1 630
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-
Valuation Service	1 316	-	-	-	-	-	(86)	(86)	1 229	1 380	1 445
Internal audit	1 316	-	-	-	-	-	(86)	(86)	1 229	1 380	1 445
Governance Function	24 785	-	-	-	-	-	(267)	(267)	24 517	25 999	27 221
Community and public safety	7 562	-	-	-	-	-	(342)	(342)	7 240	7 953	8 327
Community and social services	-	-	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	320	-	-	-	-	-	(210)	(210)	110	338	351
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	300	-	-	-	-	-	200	200	500	315	329
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	1 433	-	-	-	-	-	341	341	1 774	1 503	1 574
Education	72	-	-	-	-	-	-	-	72	76	79
Indigenous and Customary Law	50	-	-	-	-	-	(50)	(50)	-	52	55
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	2 151	-	-	-	-	-	(102)	(102)	2 049	2 256	2 362
Literacy Programmes	104	-	-	-	-	-	(25)	(25)	79	109	114
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	3 152	-	-	-	-	-	(496)	(496)	2 656	3 308	3 462
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-

Spot and recreation	2 808	-	-	-	-	-	(224)	(224)	2 584	2 946	3 084
Beaches and Jetties	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-	-	-
Recreational Facilities	2 808	-	-	-	-	-	(224)	(224)	2 584	2 946	3 084
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	-
Public safety	14 395	-	-	-	-	-	298	298	14 893	15 100	15 810
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	6 000	-	-	-	-	-	-	-	6 000	6 294	6 590
Fire Fighting and Protection	3 905	-	-	-	-	-	181	181	4 096	4 097	4 289
Licensing and Control of Animals	4 489	-	-	-	-	-	118	118	4 607	4 709	4 931
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	11 958	-	-	-	-	-	(1 838)	(1 938)	10 020	12 544	13 134
Planning and development	4 798	-	-	-	-	-	(514)	(514)	4 284	5 033	5 270
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	2 211	-	-	-	-	-	(277)	(277)	1 934	2 320	2 429
Economic Development/Planning	2 587	-	-	-	-	-	(237)	(237)	2 350	2 714	2 841
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	-	-	-	-	-	-	-	-	-	-	-
Enforcement and City Engineer	-	-	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	7 160	-	-	-	-	-	(1 424)	(1 424)	5 736	7 511	7 864
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	7 160	-	-	-	-	-	(1 424)	(1 424)	5 736	7 511	7 864
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	27 371	-	-	-	-	-	(537)	(537)	26 834	28 712	30 061
Energy sources	24 125	-	-	-	-	-	75	75	24 200	25 307	26 498
Electricity	24 125	-	-	-	-	-	75	75	24 200	25 307	26 498
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	3 246	-	-	-	-	-	(612)	(612)	2 634	3 405	3 565
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	3 246	-	-	-	-	-	(612)	(612)	2 634	3 405	3 565
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	7 742	-	-	-	-	-	(103)	(103)	7 639	8 121	8 503
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	7 742	-	-	-	-	-	(103)	(103)	7 639	8 121	8 503
Total Expenditure - Functional	3	130 138	-	-	-	-	(1 080)	(1 080)	129 048	136 513	142 929
Surplus/ (Deficit) for the year		37 268	-	-	-	-	19 141	19 141	56 408	7 415	4 153

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

KZN253 Emadlangeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	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												
Revenue by Vote	1											
Vote 1 - Executive And Council		38 069	-	-	-	-	-	-	-	38 069	40 179	38 934
Vote 2 - Finance Services		1	-	-	-	-	-	5 671	5 671	5 671	1	1
Vote 3 - Corporate Services		50 122	-	-	-	-	-	592	592	50 714	52 431	54 754
Vote 4 - Community and Social Services		4 473	-	-	-	-	-	(38)	(38)	4 435	4 597	4 721
Vote 5 - Technical Services		62 046	-	-	-	-	-	17 302	17 302	79 347	38 073	39 618
Vote 6 - Planning and Development		4 870	-	-	-	-	-	227	227	5 096	440	461
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		7 824	-	-	-	-	-	(5 702)	(5 702)	2 122	8 207	8 593
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	167 404	-	-	-	-	-	18 051	18 051	185 455	143 927	147 081
Expenditure by Vote	1											
Vote 1 - Executive And Council		11 893	-	-	-	-	-	402	402	12 295	12 476	13 063
Vote 2 - Finance Services		6 890	-	-	-	-	-	34	34	6 924	7 228	7 567
Vote 3 - Corporate Services		39 497	-	-	-	-	-	1 320	1 320	40 816	41 432	43 380
Vote 4 - Community and Social Services		14 629	-	-	-	-	-	(748)	(748)	13 881	15 346	16 067
Vote 5 - Technical Services		31 285	-	-	-	-	-	(1 349)	(1 349)	29 936	32 818	34 360
Vote 6 - Planning and Development		15 348	-	-	-	-	-	(841)	(841)	14 507	16 100	16 857
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		10 593	-	-	-	-	-	93	93	10 686	11 113	11 635
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	130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929
Surplus/ (Deficit) for the year	2	37 268	-	-	-	-	-	19 141	19 141	56 409	7 415	4 153

- 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

check revenue	-	-	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	-	(0)	(0)	(0)	-	-	-
check overall variance	-	-	-	-	-	-	0	0	0	-	-	-
B2 Revenue Amounts	167 404	-	-	-	-	-	18 051	18 051	185 455	143 927	147 081	
B2 Expenditure Amounts	130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929	
B2 Revenue Variance	-	-	-	-	-	-	-	-	-	-	-	
B2 Expenditure Variance	-	-	-	-	-	-	-	-	-	-	-	
B2 check overall variance	-	-	-	-	-	-	-	-	-	-	-	

KZN253 Emadlangeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2023/24								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	2024/25	2025/26
Revenue by Vote												
Vote 1 - Executive And Council	1	38 069	-	-	-	-	-	-	-	38 069	40 179	38 934
1.1 - Mayor and Council		38 069	-	-	-	-	-	-	-	38 069	40 179	38 934
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-	-	-
1.3 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		1	-	-	-	-	-	5 671	5 671	5 671	1	1
2.1 - Finance		-	-	-	-	-	-	5 671	5 671	5 671	-	-
2.2 - Asset Management		-	-	-	-	-	-	-	-	-	-	-
2.3 - Property Services		-	-	-	-	-	-	-	-	-	-	-
2.4 - Valuation Service		1	-	-	-	-	-	-	-	1	1	1
2.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		50 122	-	-	-	-	-	562	562	50 714	52 431	54 754
3.1 - Administrative and Corporate Support		50 122	-	-	-	-	-	562	562	50 714	52 431	54 754
3.2 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-	-	-
3.4 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		4 473	-	-	-	-	-	(38)	(38)	4 435	4 597	4 721
4.1 - Population Development		-	-	-	-	-	-	-	-	-	-	-
4.2 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal		2 434	-	-	-	-	-	0	0	2 434	2 553	2 673
4.4 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums		62	-	-	-	-	-	(32)	(32)	30	65	68
4.6 - Community Halls and Facilities		15	-	-	-	-	-	(12)	(12)	3	18	16
4.7 - Libraries and Archives		1 962	-	-	-	-	-	5	5	1 967	1 963	1 963
4.9 - Education		-	-	-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		62 046	-	-	-	-	-	17 302	17 302	79 347	38 073	39 618
5.1 - Electricity		19 227	-	-	-	-	-	24 488	24 488	43 714	20 169	21 117
5.2 - Roads		42 819	-	-	-	-	-	(7 186)	(7 186)	35 633	17 904	16 501
5.3 - Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		4 870	-	-	-	-	-	227	227	5 096	440	461
6.1 - Development Facilitation		10	-	-	-	-	-	30	30	40	10	11
6.2 - Economic Development/Planning		955	-	-	-	-	-	-	-	955	5	6
6.3 - Town Planning, Building Regulations and Enforcement		3	-	-	-	-	-	(3)	(3)	-	3	3
6.4 - Tourism		3 901	-	-	-	-	-	(300)	(300)	3 601	421	441
6.5 - Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-
6.6 - Provincial Planning		-	-	-	-	-	-	500	500	500	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
7.1 - Markets		-	-	-	-	-	-	-	-	-	-	-

Vote 8 - Community and Social Services 2	7 824	-	-	-	-	(5 702)	(5 702)	2 122	8 207	8 593	
8.1 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-	
8.2 - Fencing and Fences	-	-	-	-	-	-	-	-	-	-	
8.3 - Licensing and Control of Animals	7 824	-	-	-	-	(5 702)	(5 702)	2 122	8 207	8 593	
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	
8.5 - Storm Water Management	-	-	-	-	-	-	-	-	-	-	
8.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	
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	167 404	-	-	-	-	18 051	18 051	185 455	143 927	147 081

Expenditure by Vote		1											
Vote 1 - Executive And Council		11 893	-	-	-	-	-	402	402	12 295	12 476	13 063	
1.1 - Mayor and Council		6 898	-	-	-	-	-	(255)	(255)	6 643	7 238	7 576	
1.2 - Municipal Manager, Town Secretary and Chief Executive		3 680	-	-	-	-	-	743	743	4 423	3 860	4 041	
1.3 - Governance Function		1 316	-	-	-	-	-	(86)	(86)	1 229	1 380	1 446	
Vote 2 - Finance Services		6 890	-	-	-	-	-	34	34	6 924	7 228	7 567	
2.1 - Finance		3 463	-	-	-	-	-	1 054	1 054	4 516	3 632	3 803	
2.2 - Asset Management		1 109	-	-	-	-	-	(186)	(186)	923	1 183	1 219	
2.3 - Property Services		834	-	-	-	-	-	(834)	(834)	-	875	916	
2.4 - Valuation Service		-	-	-	-	-	-	-	-	-	-	-	
2.5 - Supply Chain Management		1 484	-	-	-	-	-	-	-	1 484	1 557	1 630	
Vote 3 - Corporate Services		39 497	-	-	-	-	-	1 320	1 320	40 816	41 432	43 380	
3.1 - Administrative and Corporate Support		32 981	-	-	-	-	-	990	990	33 961	34 597	36 223	
3.2 - Legal Services		1 689	-	-	-	-	-	(204)	(204)	1 605	1 898	1 987	
3.3 - Information Technology		2 764	-	-	-	-	-	1 000	1 000	3 764	2 900	3 036	
3.4 - Human Resources		1 943	-	-	-	-	-	(466)	(466)	1 488	2 038	2 134	
Vote 4 - Community and Social Services		14 629	-	-	-	-	-	(748)	(748)	13 881	13 346	16 067	
4.1 - Population Development		3 152	-	-	-	-	-	(466)	(466)	2 686	3 306	3 462	
4.2 - Disaster Management		1 433	-	-	-	-	-	341	341	1 774	1 503	1 574	
4.3 - Solid Waste Removal		3 246	-	-	-	-	-	(612)	(612)	2 634	3 405	3 565	
4.4 - Fire Fighting and Protection		3 905	-	-	-	-	-	181	181	4 086	4 067	4 289	
4.5 - Cemeteries, Funeral Parlours and Crematoriums		320	-	-	-	-	-	(210)	(210)	110	338	351	
4.6 - Community Halls and Facilities		300	-	-	-	-	-	200	200	500	315	329	
4.7 - Libraries and Archives		2 151	-	-	-	-	-	(102)	(102)	2 049	2 256	2 362	
4.8 - Education		72	-	-	-	-	-	-	-	72	76	79	
4.10 - Indigenous and Customary Law		50	-	-	-	-	-	(50)	(50)	-	52	55	
Vote 5 - Technical Services		31 285	-	-	-	-	-	(1 348)	(1 348)	29 936	32 818	34 360	
5.1 - Electricity		24 125	-	-	-	-	-	75	75	24 200	25 307	26 496	
5.2 - Roads		7 160	-	-	-	-	-	(1 424)	(1 424)	5 736	7 511	7 864	
5.3 - Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Planning and Development		15 348	-	-	-	-	-	(841)	(841)	14 507	16 100	16 857	
6.1 - Development Facilitation		2 211	-	-	-	-	-	(277)	(277)	1 934	2 320	2 428	
6.2 - Economic Development/Planning		2 587	-	-	-	-	-	(237)	(237)	2 350	2 714	2 841	
6.3 - Town Planning, Building Regulations and Enforcement		-	-	-	-	-	-	-	-	-	-	-	
6.4 - Tourism		7 742	-	-	-	-	-	(103)	(103)	7 639	8 121	8 603	
6.5 - Recreational Facilities		2 808	-	-	-	-	-	(224)	(224)	2 584	2 846	3 084	
6.6 - Provincial Planning		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-	
7.1 - Markets		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Community and Social Services 2		10 993	-	-	-	-	-	93	93	10 688	11 113	11 635	
8.1 - Literacy Programmes		104	-	-	-	-	-	(26)	(26)	79	109	114	
8.2 - Fencing and Fences		6 000	-	-	-	-	-	-	-	6 000	6 294	6 590	
8.3 - Licensing and Control of Animals		4 489	-	-	-	-	-	118	118	4 607	4 709	4 931	
8.4 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-	
8.5 - Storm Water Management		-	-	-	-	-	-	-	-	-	-	-	
8.6 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	-	-	

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	130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929		
Surplus/ (Deficit) for the year	2	37 268	-	-	-	-	-	19 141	19 141	56 469	7 415	4 153		

References

1. Insert 'Vote': e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification) and Revenue and Expenditure)
3. Assign share in 'associate' to relevant Vote

KZN253 Emadlangeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	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												
Exchange Revenue												
Service charges - Electricity	2	19 227	-	-	-	-	-	(0)	(0)	19 226	20 169	21 117
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	2 434	-	-	-	-	-	0	0	2 434	2 553	2 673
Sale of Goods and Rendering of Services		527	-	-	-	-	-	(262)	(262)	265	553	579
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		493	-	-	-	-	-	411	411	905	517	542
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 082	-	-	-	-	-	162	162	1 244	1 135	1 188
Licence and permits		1 673	-	-	-	-	-	(60)	(60)	1 613	1 755	1 838
Operational Revenue		142	-	-	-	-	-	497	497	639	148	158
Non-Exchange Revenue												
Property rates	2	45 345	-	-	-	-	-	-	-	45 345	47 567	49 802
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6 275	-	-	-	-	-	(5 670)	(5 670)	604	6 582	6 892
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		47 469	-	-	-	-	-	-	-	47 469	45 129	43 864
Interest		-	-	-	-	-	-	5 671	5 671	5 671	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		124 667	-	-	-	-	-	749	749	125 416	126 109	128 670
Expenditure By Type												
Employee related costs		47 879	-	-	-	-	-	4 116	4 116	51 985	50 225	52 586
Remuneration of councillors		4 858	-	-	-	-	-	(384)	(384)	4 473	5 096	5 335
Bulk purchases - electricity		20 301	-	-	-	-	-	(52)	(52)	20 249	21 298	22 297
Inventory consumed		6 029	-	-	-	-	-	(2 737)	(2 737)	3 291	6 324	6 621
Debt impairment		10 400	-	-	-	-	-	-	-	10 400	10 910	11 422
Depreciation and amortisation		9 864	-	-	-	-	-	-	-	9 864	10 348	10 834
Interest		300	-	-	-	-	-	(136)	(136)	164	315	329
Contracted services		18 485	-	-	-	-	-	(1 637)	(1 637)	16 849	19 391	20 303
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		12 019	-	-	-	-	-	(259)	(259)	11 761	12 608	13 201
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		130 136	-	-	-	-	-	(1 090)	(1 090)	129 046	136 513	142 929
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations)		42 737	-	-	-	-	-	1 839	1 839	60 039	17 818	18 411
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		37 268	-	-	-	-	-	19 141	19 141	56 408	7 415	4 153
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		37 268	-	-	-	-	-	19 141	19 141	56 408	7 415	4 153
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		37 268	-	-	-	-	-	19 141	19 141	56 408	7 415	4 153
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	37 268	-	-	-	-	-	19 141	19 141	56 408	7 415	4 153

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)(e)); 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

Total Revenue	167 404	-	-	-	-	-	-	18 051	18 051	185 455	143 927	147 081
B2 check overall variance	-	-	-	-	-	-	-	(0)	(0)	(0)	-	-
B6 Inventory Acquisitions	6 029	-	-	-	-	-	-	(2 737)	(2 737)	3 291	6 324	6 621
Inventory Consumed Check	-	-	-	-	-	-	-	-	-	-	-	-
Exp Inventory Consumed	6 029	-	-	-	-	-	-	(2 737)	(2 737)	3 291	6 324	6 621
Final Inventory Check	-	-	-	-	-	-	-	(0)	(0)	(0)	-	-

KZN253 Emadlangeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	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 - Executive And Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-	-
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												
Vote 1 - Executive And Council	2	43	-	-	-	-	-	(32)	(32)	11	-	-
Vote 2 - Finance Services		469	-	-	-	-	-	189	189	658	468	918
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		526	-	-	-	-	-	(253)	(253)	273	533	557
Vote 5 - Technical Services		-	-	-	-	-	-	6 957	6 957	6 957	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		21 294	-	-	-	-	-	2 664	2 664	23 958	9 134	9 364
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		16 719	-	-	-	-	-	6 667	6 667	23 385	6 815	6 836
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		39 051	-	-	-	-	-	16 190	16 190	55 241	16 950	17 676
Total Capital Expenditure - Vote		39 051	-	-	-	-	-	16 190	16 190	55 241	16 950	17 676
Capital Expenditure - Functional												
Governance and administration												
Executive and council		43	-	-	-	-	-	(32)	(32)	11	-	-
Finance and administration		469	-	-	-	-	-	189	189	658	468	918
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		526	-	-	-	-	-	6 703	6 703	7 229	533	557
Community and social services		526	-	-	-	-	-	(253)	(253)	273	533	557
Sport and recreation		-	-	-	-	-	-	6 957	6 957	6 957	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		21 294	-	-	-	-	-	2 664	2 664	23 958	9 134	9 364
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		21 294	-	-	-	-	-	2 664	2 664	23 958	9 134	9 364
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		16 719	-	-	-	-	-	6 667	6 667	23 385	6 815	6 836
Energy sources		16 719	-	-	-	-	-	6 667	6 667	23 385	6 815	6 836
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	39 051	-	-	-	-	-	16 190	16 190	55 241	16 950	17 676
Funded by:												
National Government		37 163	-	-	-	-	-	15 288	15 288	52 450	15 494	15 724
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	37 163	-	-	-	-	-	15 288	15 288	52 450	15 494	15 724
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 888	-	-	-	-	-	903	903	2 791	1 456	1 951
Total Capital Funding		39 051	-	-	-	-	-	16 190	16 190	55 241	16 950	17 676

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
- 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

check balance

B5B to B5 check balance

ICZN253 Emdlaingeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2022/24								Budget Year +1 2023/25		Budget Year +2 2024/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Capital expenditure - Municipal Vote	2												
Multi-year expenditure appropriation													
Vote 1 - Executive And Council													
1.1 - Mayor and Council													
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer													
1.3 - Governance Function													
Vote 2 - Finance Services													
2.1 - Administrative and Corporate Support													
2.2 - Asset Management													
2.3 - Finance													
2.4 - Fleet Management													
2.5 - Human Resources													
2.6 - Information Technology													
2.7 - Legal Services													
2.8 - Supply Chain Management													
2.9 - Property Services													
2.10 - Valuation Services													
Vote 3 - Corporate Services													
3.1 - Administrative and Corporate Support													
3.2 - Legal Services													
3.3 - Information Technology													
3.4 - Human Resources													
Vote 4 - Community and Social Services													
4.1 - Population Development													
4.2 - Disaster Management													
4.3 - Solid Waste Removal													
4.4 - Fire Fighting and Protection													
4.5 - Cemeteries, Funeral Parlours and Crematoriums													
4.6 - Community Halls and Facilities													
4.7 - Libraries and Archives													
4.9 - Education													
4.10 - Indigenous and Customary Law													
Vote 5 - Technical Services													
5.1 - Electricity													
5.2 - Roads													
5.3 - Taxi Ranks													
Vote 6 - Planning and Development													
6.1 - Development Facilitation													
6.2 - Economic Development/Planning													
6.3 - Town Planning, Building Regulations and Estimation													
6.4 - Tourism													
6.5 - Recreational Facilities													
6.6 - Provincial Planning													
Vote 7 - Other													
7.1 - Markets													
Vote 8 - Community and Social Services 2													
8.1 - Literacy Programmes													
8.2 - Fencing and Fences													
8.3 - Licensing and Control of Animals													
8.4 - Sports Grounds and Stadiums													
8.5 - Storm Water Management													
8.6 - Solid Waste Disposal (Landfill Sites)													
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		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2													
Multi-year expenditure appropriation														
Vote 1 - Executive And Council		43	-	-	-	-	-	(32)	(35)	11	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Financial Officer		43	-	-	-	-	-	(32)	(32)	11	-	-	-	-
1.3 - Governance Function		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		468	-	-	-	-	-	139	189	658	468	918	-	-
2.1 - Administrative and Corporate Support		318	-	-	-	-	-	(240)	(240)	76	309	747	-	-
2.2 - Asset Management		-	-	-	-	-	-	449	449	449	-	-	-	-
2.3 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-
2.4 - Fleet Management		-	-	-	-	-	-	-	-	-	-	-	-	-
2.5 - Human Resources		-	-	-	-	-	-	-	-	-	-	-	-	-
2.6 - Information Technology		113	-	-	-	-	-	(20)	(20)	133	164	171	-	-
2.7 - Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-
2.8 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-	-	-
2.9 - Property Services		-	-	-	-	-	-	-	-	-	-	-	-	-
2.10 - Valuation Service		-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-
3.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-	-	-
3.2 - Legal Services		-	-	-	-	-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-	-	-	-	-
3.4 - Human Resources		-	-	-	-	-	-	-	-	-	-	-	-	-

Vote 4 - Community and Social Services	528	-	-	-	-	(253)	(253)	273	533	557
4.1 - Population Development	-	-	-	-	-	-	-	-	-	-
4.2 - Disaster Management	-	-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal	47	-	-	-	-	(7)	(7)	45	32	39
4.4 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.6 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-	-
4.7 - Libraries and Archives	475	-	-	-	-	(250)	(252)	228	501	524
4.9 - Education	-	-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services	-	-	-	-	-	6 957	6 957	6 957	-	-
5.1 - Electricity	-	-	-	-	-	-	-	-	-	-
5.2 - Roads	-	-	-	-	-	-	-	-	-	-
5.3 - Taxi Ranks	-	-	-	-	-	6 957	6 957	6 957	-	-
5.4 -	-	-	-	-	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-	-
6.1 - Development Facilitation	-	-	-	-	-	-	-	-	-	-
6.2 - Economic Development/Planning	-	-	-	-	-	-	-	-	-	-
6.3 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-	-
6.4 - Tourism	-	-	-	-	-	-	-	-	-	-
6.5 - Recreational Facilities	-	-	-	-	-	-	-	-	-	-
6.6 - Provincial Planning	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other	-	-	-	-	-	-	-	-	-	-
7.1 - Markets	-	-	-	-	-	-	-	-	-	-
7.2 -	-	-	-	-	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-
7.11 -	-	-	-	-	-	-	-	-	-	-
7.12 -	-	-	-	-	-	-	-	-	-	-
7.13 -	-	-	-	-	-	-	-	-	-	-
7.14 -	-	-	-	-	-	-	-	-	-	-
7.15 -	-	-	-	-	-	-	-	-	-	-
7.16 -	-	-	-	-	-	-	-	-	-	-
7.17 -	-	-	-	-	-	-	-	-	-	-
7.18 -	-	-	-	-	-	-	-	-	-	-
7.19 -	-	-	-	-	-	-	-	-	-	-
7.20 -	-	-	-	-	-	-	-	-	-	-
7.21 -	-	-	-	-	-	-	-	-	-	-
7.22 -	-	-	-	-	-	-	-	-	-	-
7.23 -	-	-	-	-	-	-	-	-	-	-
7.24 -	-	-	-	-	-	-	-	-	-	-
7.25 -	-	-	-	-	-	-	-	-	-	-
7.26 -	-	-	-	-	-	-	-	-	-	-
7.27 -	-	-	-	-	-	-	-	-	-	-
7.28 -	-	-	-	-	-	-	-	-	-	-
7.29 -	-	-	-	-	-	-	-	-	-	-
7.30 -	-	-	-	-	-	-	-	-	-	-

Vote 8 - Community and Social Services 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.1 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 - Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	21 264	-	-	-	-	-	-	2 064	2 064	23 968	9 134	9 364	-	-	-	-	-	-	-
	21 264	-	-	-	-	-	-	2 064	2 064	23 968	9 134	9 364	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	16 719	-	-	-	-	-	-	6 067	6 067	23 365	6 015	6 030	-	-	-	-	-	-	-
	16 719	-	-	-	-	-	-	6 067	6 067	23 365	6 015	6 030	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	38 051	-	-	-	-	-	-	16 190	16 190	55 241	16 950	17 876	-	-	-	-	-	-	-
Total Capital Expenditure	38 051	-	-	-	-	-	-	16 190	16 190	55 241	16 950	17 876	-	-	-	-	-	-	-

References:
1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to 'Financial Performance (Revenue and Expenditure by Standard Classification)' and 'Revenue and Expenditure'
3. Assign share in 'associate' to relevant Vote

KZN253 Emadlangeni - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2023/24									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 2024/25 Adjusted Budget	+2 2025/26 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 and cash equivalents		8 802	-					(2 296)	(2 296)	6 506	9 402	6 501
Trade and other receivables from exchange transactions	1	6 316	-	-	-	-	-	(1 385)	(1 385)	4 931	6 625	6 936
Receivables from non-exchange transactions	1	20 231	-	-	-	-	-	50 705	50 705	70 936	21 222	22 220
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	(0)	(0)	(0)	-	-
VAT		6 530	-					6 313	6 313	12 843	7 278	7 314
Other current assets		-	-					-	-	-	-	-
Total current assets		41 878	-	-	-	-	-	53 337	53 337	95 215	44 527	42 971
Non current assets												
Investments		-	-					-	-	-	-	-
Investment property		34 832	-					34 582	34 582	69 414	36 539	38 256
Property, plant and equipment	3	196 742	-	-	-	-	-	191 369	191 369	388 112	203 181	209 852
Biological assets		4 269	-					4 350	4 350	8 618	4 269	4 269
Living and non-living resources		-	-					-	-	-	-	-
Heritage assets		1 191	-					1 191	1 191	2 381	1 191	1 191
Intangible assets		368	-					34	34	402	389	407
Trade and other receivables from exchange transactions		-	-					-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-					-	-	-	-	-
Other non-current assets		-	-					-	-	-	-	-
Total non current assets		237 402	-	-	-	-	-	231 525	231 525	468 927	245 569	253 974
TOTAL ASSETS		279 280	-	-	-	-	-	284 862	284 862	564 142	290 096	296 945
LIABILITIES												
Current liabilities												
Bank overdraft		-	-					-	-	-	-	-
Financial liabilities		117	-	-	-	-	-	-	-	117	122	128
Consumer deposits		173	-					-	-	173	173	173
Trade and other payables from exchange transactions		29 345	-	-	-	-	-	(1 595)	(1 595)	27 750	30 783	32 230
Trade and other payables from non-exchange transactions		2 920	-	-	-	-	-	-	-	2 920	3 063	3 207
Provisions		1 152	-					1 533	1 533	2 685	1 208	1 265
VAT		1 787	-					1 419	1 419	3 206	1 875	1 963
Other current liabilities		-	-					-	-	-	-	-
Total current liabilities		35 494	-	-	-	-	-	1 357	(62)	33 645	37 225	38 968
Non current liabilities												
Borrowing	1	200	-	-	-	-	-	-	-	200	209	219
Provisions	1	22 765	-	-	-	-	-	1 605	1 605	24 370	23 799	24 839
Long term portion of trade payables		-	-					-	-	-	-	-
Other non-current liabilities		1 673	-					1 605	1 605	3 278	1 673	1 673
Total non current liabilities		24 638	-	-	-	-	-	3 210	3 210	27 848	25 681	26 731
TOTAL LIABILITIES		60 132	-	-	-	-	-	4 567	3 148	61 493	62 906	65 697
NET ASSETS	2	219 148	-	-	-	-	-	280 296	281 714	502 650	227 190	231 248
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		220 821	-	-	-	-	-	272 166	272 166	492 988	228 863	232 921
Funds and Reserves		-	-					-	-	-	-	-
Other		-	-					-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		220 821	-	-	-	-	-	272 166	272 166	492 988	228 863	232 921

- 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 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

check balance	-1 673 000	-	-	-	-	-	-	8 129 194	9 547 914	9 662 147	-1 673 000	-1 673 000
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KZN253 Emadlangeni - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2023/24									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 2024/25	+2 2025/26
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		34 009	-					4 534	4 534	38 543	35 675	37 352
Service charges		18 789	-					(0)	(0)	18 789	19 710	20 636
Other revenue		16 678	-					1 143	1 143	17 821	16 499	17 274
Transfers and Subsidies - Operational	1	47 469	-					-	-	47 469	45 129	43 884
Transfers and Subsidies - Capital	1	42 737	-					17 302	17 302	60 039	17 818	18 411
Interest		493	-					411	411	905	517	542
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(109 572)	-					(3 289)	(3 289)	(112 861)	(114 941)	(120 343)
Finance charges		(300)	-					136	136	(164)	(315)	(329)
Transfers and Subsidies	1	-	-					-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		50 303	-	-	-	-	-	20 237	20 237	70 540	20 092	17 426
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(44 908)	-					(18 619)	(18 619)	(63 527)	(19 493)	(20 327)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 908)	-	-	-	-	-	(18 619)	(18 619)	(63 527)	(19 493)	(20 327)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		-	-					-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		5 394	-	-	-	-	-	1 618	1 618	7 013	599	(2 901)
Cash/cash equivalents at the year begin:	2	3 408	-					(482)	(482)	2 925	9 938	10 537
Cash/cash equivalents at the year end:	2	8 802	-					1 136	1 136	9 938	10 537	7 637

- 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 or A1) + G

B6 Cash and Cash Equivalents	8 802	-	-	-	-	-	(2 296)	(2 296)	6 506	9 402	6 501
check balance	-	-	-	-	-	-	3 432	3 432	3 432	1 136	1 136
SA30 to A7 Check	8 802	-	-	-	-	-	-	-	-	-	-

KZN253 Emadlangeni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2023/24									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 2024/25	+2 2025/26
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and Investments available												
Cash/cash equivalents at the year end	1	8 802	-	-	-	-	-	1 136	1 136	9 938	10 537	7 637
Other current investments > 90 days		20 231	-	-	-	-	-	47 273	47 273	67 504	20 087	21 084
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		29 033	-	-	-	-	-	48 409	48 409	77 442	30 624	28 721
Applications of cash and investments												
Unspent conditional transfers		2 920	-	-	-	-	-	-	-	2 920	3 063	3 207
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		5 186	-	-	-	-	-	5 282	5 282	10 469	5 869	5 838
Other working capital requirements	2	14 551	-	-	-	-	-	-	-	(19 864)	14 910	15 176
Other provisions		1 152	-	-	-	-	-	1 533	1 533	2 685	1 208	1 265
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		23 810	-	-	-	-	-	6 815	6 815	(3 790)	25 051	25 487
Surplus (shortfall)		5 223	-	-	-	-	-	41 594	41 594	81 232	5 573	3 234

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 identified)
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)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(c))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

Other working capital requirements

Debtors	14 794	-	47 614	15 873	17 054
Creditors due	29 345	-	27 750	30 783	32 230
Total	(14 551)	-	19 864	(14 910)	(15 176)

Debtors collection assumptions:

Balance outstanding - debtors	26 546	-	75 867	27 847	29 156
Estimate of debtors collection rate	56%	0%	63%	57%	58%

Long term investments committed
(Insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-
Capital replacement					
Self-insurance					
Compensation for Occupational Injuries and Diseases					
Employee Benefit					
Non-current Provisions					
Valuation					
Investment in associate account					
Capitalisation					

EXPENDITURE OTHER ITEMS		9 864						9 864	10 348	10 834
Expenditure on asset replacement		9 864						9 864	10 348	10 834
Expenditure on maintenance to asset class		3					(187)	(187)	2 144	2 344
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure		500					(208)	(208)	305	540
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Fuel Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		500					(208)	(208)	305	540
Community Facilities										
Sport and Recreation Facilities										
Community Assets										
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment preparation										
Operational Buildings		100					172	172	502	345
Housing										
Other Assets		100					172	172	502	345
Biological or Cultural Assets										
Structures										
Losses and Rights										
Intangible Assets										
Computer Equipment										
Furniture and Office Equipment										
Machinery and Equipment		250					(246)	(246)	119	367
Transport Assets		564					(215)	(215)	645	866
Land										
Zoo's, Marine and Bio-logical Assets										
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		11 888					(187)	(187)	11 881	12 494
Reversion and acquisition of Existing Assets as % of total costs		0.4%	0.0%					0.7%	0.9%	1.0%
Reversion and acquisition of Existing Assets as % of charges*		1.0%	0.0%					1.7%	1.9%	1.9%
RAM as a % of PPE		1.0%	0.0%					0.4%	0.3%	0.3%
Reversion and acquisition and RAM as a % of PPE		1.7%	0.0%					0.4%	0.7%	0.7%

DEFINITIONS

- Detail of new assets provided in Table S251c
- Detail of removal of existing assets provided in Table S251b
- Detail of upgrading of existing assets provided in Table S251a
- Detail of repairs and maintenance by Asset Class provided in Table S251d
- Asset records to total capital expenditure on Disposed Capital Expenditure
- Asset records to Adjustments Budget Financial Position (within three years)
- Dispositional budget and assets funded by Reserve Assets to be allocated to the register category
- Only examples if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional cash-based accumulated unallocated funds (MFM section 18(1)(b) and section 26(2)(a)) identified after the Original Budget approved and after annual financial statements audited (only only where unexpended could not reasonably have been forecast)
- Increases of funds approved under MFM section 31
- Adjustments approved in accordance with MFM section 29
- Adjustments approved in accordance with MFM section 29
- Adjustments approved to be approved, including revenue under-inclusion (MFM section 26(2)(a)), additional revenue appropriation at existing programmes (section 26(2)(a)), projected savings (section 26(2)(b)), error correction (section 26(2)(c))
- $D = B + C + D + E + F$
- Adjusted Budget $H = (A + K) + G$

Asset register balance check											
Non-Capex Acquisitions	None	1 888					(187)	17 010	18 908	1 456	1 561

KZN253 Emadlangeni - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		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		-	-	-	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:													
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
Energy:													
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (> min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
Refuse:													
Removed at least once a week (min.service)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		116	-	-	-	-	-	(15)	(15)	101	-	-	-
Total cost of FBS provided		116	-	-	-	-	-	(15)	(15)	101	-	-	-
Highest level of free service provided													
Property rates (R000 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)		-	-	-	-	-	-	-	-	-	-	-	-
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)		116	-	-	-	-	-	101	101	217	122	128	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	116	-	-	-	-	-	101	101	217	122	128	

- 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) + 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 of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share