



# Fezile Dabi

District Municipality

## **MONTLHY C SCHEDULE**

2021/22 TO 2023/24

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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## **PART 1- MONTHLY C SCHEDULE**

### **1.1 PURPOSE & OBJECTIVE OF THE REPORT**

The purpose of this item is to inform the provincial and national treasury and other state organizations on the implementation of the budget and the financial state of affairs of the municipality as required by Section 52(d) of the Municipal Finance Management Act.

The main objective of the Municipal Budget and Reporting Regulations (which came into effect on 1 July 2009) is to formalise norms and standards to improve the credibility, sustainability, transparency, accuracy and reliability of municipal budgets.

Regulation 8 of the Municipal Budget and Reporting Regulations requires that a municipal budget must be in the format of Schedule A. This schedule in the regulations provides the main headings and a broad indication of the kind of information that should be presented under each heading.

The aim of the MFMA Budget Guide is to provide more detailed guidance on the format and content of a municipal budget compiled in accordance with Schedule A of the Municipal Budget and Reporting Regulations.

If Councils are provided succinct and understandable financial and non-financial information they are more likely to make informed decisions to promote effective financial management and service delivery. By ensuring that the allocation of financial resources is aligned to service delivery targets it will be clear what services are being promised when budgets are approved.

### **1.2 BACKGROUND AND DISCUSSION.**

- This report outlines the implementation of the 2021/22 approved budget, it is presented as specified in Schedule C of the Municipal Budget and Reporting Regulations (published in terms of Act No.56 of 2003).
- This report is consistent with the monthly budget statements of September 2021/2022 financial year.

### **1.3 EXECUTIVE SUMMARY**

As per Section 52(d) of the Municipal Finance Management Act, the Mayor of a municipality must submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

## 1.2 MONTHLY C SHEDULE MAIN TABLES

### .1 C1-Summary.

#### DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	4 905	5 000	5 000	173	422	1 250	(828)	-66%	5 000
Transfers and subsidies	11 050	20 299	172 525	68 348	70 548	43 131	27 417	64%	172 525
Other own revenue	154 401	152 466	240	(68 312)	114	60	54	90%	240
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>170 357</b>	<b>177 765</b>	<b>177 765</b>	<b>210</b>	<b>71 084</b>	<b>44 441</b>	<b>26 643</b>	<b>60%</b>	<b>177 765</b>
Employee costs	113 455	130 691	130 691	9 079	28 275	32 673	(4 398)	-13%	130 691
Remuneration of Councillors	7 961	8 688	8 688	652	1 936	2 172	(236)	-11%	8 688
Depreciation & asset impairment	7 345	2 250	2 250	-	-	563	(563)	-100%	2 250
Finance charges	110	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 779	3 101	3 101	271	294	775	(481)	-62%	3 101
Transfers and subsidies	5 177	4 030	4 030	182	239	1 008	(769)	-76%	4 030
Other expenditure	45 525	46 616	46 616	5 133	8 926	11 654	(2 728)	-23%	46 616
<b>Total Expenditure</b>	<b>182 352</b>	<b>195 376</b>	<b>195 376</b>	<b>15 318</b>	<b>39 670</b>	<b>48 844</b>	<b>(9 175)</b>	<b>-19%</b>	<b>195 376</b>
<b>Surplus/(Deficit)</b>	<b>(11 995)</b>	<b>(17 611)</b>	<b>(17 611)</b>	<b>(15 108)</b>	<b>31 414</b>	<b>(4 403)</b>	<b>35 817</b>	<b>-813%</b>	<b>(17 611)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 206	2 236	2 236	-	1 565	559	1 006	180%	2 236
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(9 789)</b>	<b>(15 375)</b>	<b>(15 375)</b>	<b>(15 108)</b>	<b>32 979</b>	<b>(3 844)</b>	<b>36 823</b>	<b>-958%</b>	<b>(15 375)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(9 789)</b>	<b>(15 375)</b>	<b>(15 375)</b>	<b>(15 108)</b>	<b>32 979</b>	<b>(3 844)</b>	<b>36 823</b>	<b>-958%</b>	<b>(15 375)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>695</b>	<b>630</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>158</b>	<b>(158)</b>	<b>-100%</b>	<b>630</b>
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	695	630	630	-	-	158	(158)	-100%	630
<b>Total sources of capital funds</b>	<b>695</b>	<b>630</b>	<b>630</b>	<b>-</b>	<b>-</b>	<b>158</b>	<b>(158)</b>	<b>-100%</b>	<b>630</b>

## Explanatory notes for C1 Summary

### Financial performance section

#### TOTAL RECEIPTS FOR SEPTEMBER R210 000.00

- 1) **Investment Revenue.** The budgeted **investment interest** plus the **current account** amounted to **R 5 million** the interest receipts for the month ending September amounted to **R173 361.43** which makes total receipts to date of 8.43%.
- 2) **Transfers and Subsidies.** The budgeted amount for this category was **R152 466** the was incorrect mapping leading to incorrect vote **Fuel Levy grant** that was wrong allocation under the category other revenue so **R152 226 million** was transferred to make the Operating grants amount to be **R172 525 million** excluding the **R2.2 million** for capital grant (RRMS) .
- 3) **Other revenue.** Budgeted amount **R240 000** the receipts is **R36 427** deducted from staff private usage of both cellphones and Telkom lines.

### Expenditure notes

- 1) **Employee cost;** Budgeted employee cost is R130, 6 million and the current month payment amounted to R9, 0 million the payment to date is 13%.
- 2) **Councillors Remuneration;** Budgeted councillors remuneration amounted to R 8, 6 million and the current month payment amounted to R652 thousands the payment to date is 13%.
- 3) **Depreciation & Amortization;** Budgeted depreciation cost amounted to R 2.2 million and the current month payment amounted to R0 thousands the payment to date is 0%.
- 4) **Finance charges;**
- 5) **Inventory bulk purchase;** Budgeted amount for inventories is R3, 1 million and the current month payment amounted to R271 thousands the payment to date is 38%.
- 6) **Transfers and other subsidies;** Budgeted amount for in kind transfers is R4, 0 million and the current month payment amounted to R271 thousands the payment to date is 38%.
- 7) **Other General Expenses;** Budgeted operating expenses including contracted services amounting to R46, 6 million and the current month payment amounted to R 5, 1 million the payment to date is 23%.

## Expenditure by vote/ (per department)

**DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

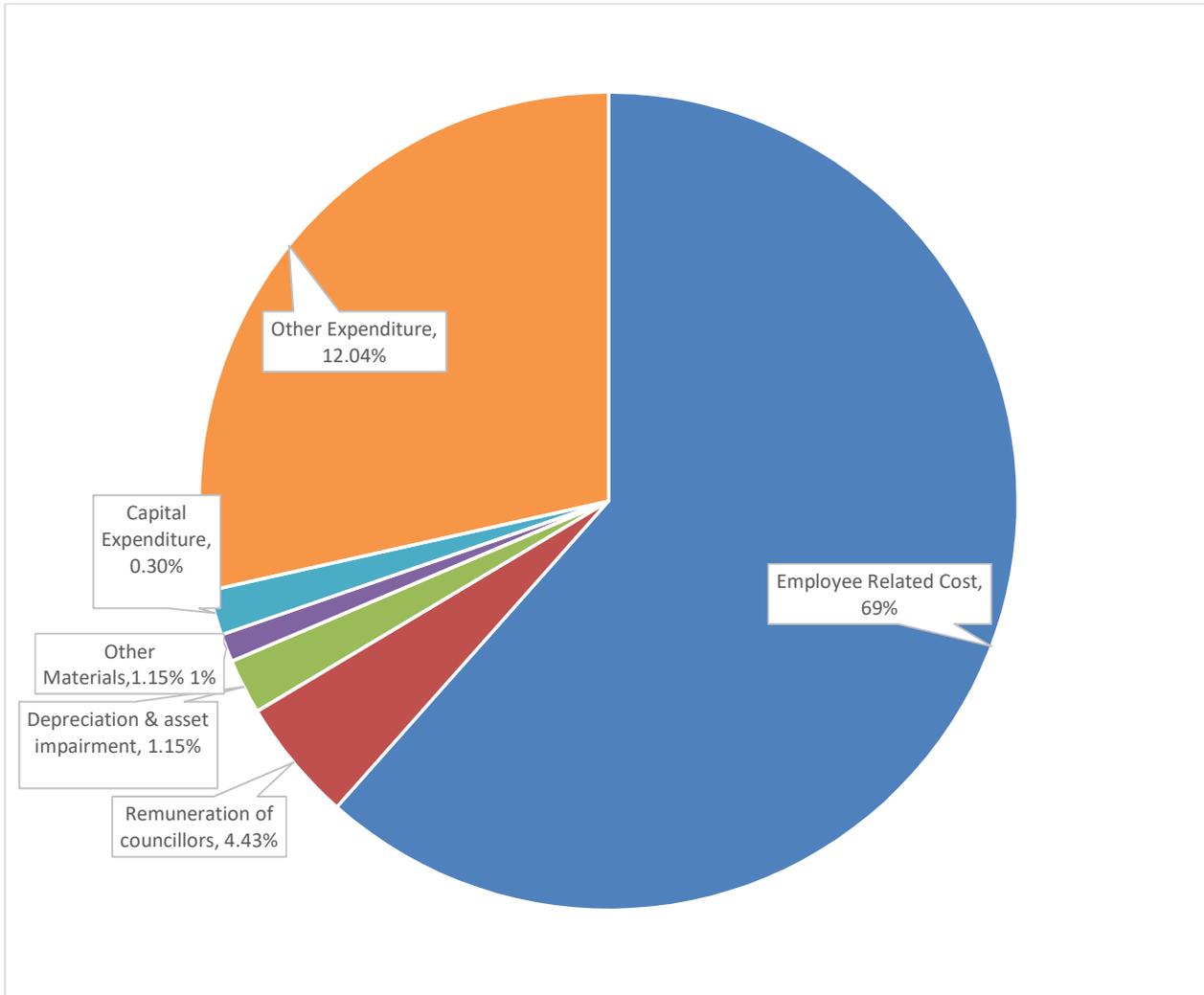
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Council General		4	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office OfThe Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 06 - Fincial Services		172 559	180 001	180 001	210	72 649	45 000	27 649	61,4%	180 001
Vote 07 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 08 - Project And Public Works		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-	-	-
Vote 10 - Fire Services		-	-	-	-	-	-	-	-	-
Vote 11 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-	-	-
Vote 13 - Evironemtal Management Unit		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>172 563</b>	<b>180 001</b>	<b>180 001</b>	<b>210</b>	<b>72 649</b>	<b>45 000</b>	<b>27 649</b>	<b>61,4%</b>	<b>180 001</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Council General		12 738	11 418	11 418	472	2 283	2 855	(571)	-20,0%	11 418
Vote 02 - Executive Mayor		12 171	12 088	12 088	1 099	2 767	3 022	(255)	-8,4%	12 088
Vote 03 - Office OfThe Speaker		6 692	8 509	8 509	676	1 377	2 127	(750)	-35,3%	8 509
Vote 04 - Mayoral Committee		3 941	3 983	3 983	336	944	996	(52)	-5,2%	3 983
Vote 05 - Municipal Manager		23 964	31 333	31 333	2 243	6 513	7 833	(1 321)	-16,9%	31 333
Vote 06 - Fincial Services		29 228	22 732	22 732	3 044	6 544	5 683	861	15,1%	22 732
Vote 07 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 08 - Project And Public Works		23 037	31 154	31 154	1 960	4 994	7 789	(2 794)	-35,9%	31 154
Vote 09 - Corporate Support Services		30 143	27 070	27 070	2 159	6 019	6 768	(749)	-11,1%	27 070
Vote 10 - Fire Services		19 223	24 462	24 462	1 516	4 056	6 115	(2 059)	-33,7%	24 462
Vote 11 - Disaster Management		3 825	4 269	4 269	470	834	1 067	(233)	-21,9%	4 269
Vote 12 - Environmental Health Services		1 454	2 428	2 428	151	744	607	137	22,6%	2 428
Vote 13 - Evironemtal Management Unit		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		15 935	15 931	15 931	1 191	2 594	3 983	(1 389)	-34,9%	15 931
<b>Total Expenditure by Vote</b>	2	<b>182 352</b>	<b>195 376</b>	<b>195 376</b>	<b>15 318</b>	<b>39 670</b>	<b>48 844</b>	<b>(9 175)</b>	<b>-18,8%</b>	<b>195 376</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(9 789)</b>	<b>(15 375)</b>	<b>(15 375)</b>	<b>(15 108)</b>	<b>32 979</b>	<b>(3 844)</b>	<b>36 823</b>	<b>-957,9%</b>	<b>(15 375)</b>

### Income & expenditure by department notes

1. Total income received for September amounted to **R210 thousands**
2. Expenditure for the month ending September amounted to **R 15.3 million, Break down per department follows below:**

- i. **Council General;** Budgeted R11.4 million and spending for September is R472 thousand spending to date is 20%.
- ii. **Executive Mayor;** Budgeted R12.0 million and spending for September amounted to R1 million that is 8, 4%.
- iii. **Office of the speaker;** Budgeted R8.5 million and spending for the month of September to R676 thousand 35.3%.
- iv. **Mayoral committee;** Budgeted R3.9 million for the current month is R336 thousand and spending to date is 5.2%
- v. **Municipal Manager:** Budgeted R31.3 million
- vi. **Financial Services :** Budgeted R22.7 million current month expenditure amounted to R3 million and the spending to date is 15.1%
- vii. **Information technology:** Budgeted R3.3 million current month spending amounted to R1million total spending to date 37.5%.
- viii. **Project and Public Works;** Budgeted R31.1 million and the current month spending of R1.9 million with total spending to date if 35.9%.
- ix. **Corporate support services;** Budgeted R27 million and current month spending of R2.1million total spending to date is 11.1%.
- x. **Fire services;** Budgeted **R24 .4** million current month spending is R1.5 million and the total spending to date is 33.7%.
- xi. **Disaster Management:** Budgeted R4, 2 million current month spending is R470 thousand and the total spending to date is 22.9%.
- xii. **Environmental Health Services;** Budgeted R0 million current month spending is R0 million and the total spending to date is 0%.
- xiii. **Environmental Management Unit:** Budgeted R24 .4 million current month spending is R1.5 million and the total spending to date is 33.7%.
- xiv. **Local Economic Development (Other):** Budgeted R0 million current month spending is R0 million and the total spending to date is 0%.

## Operating Expenditure chart



Employee Related Cost	130 691 000	<b>66.68</b> %
Remuneration of councillors	8 688 000	<b>4.43</b> %
Depreciation & asset impairment	2 250 000	<b>1.15</b> %
Other Materials	2 400 900	<b>1.22</b> %
Capital Expenditure	630 000	<b>0.32</b> %
General Expenditure	23 909 199	<b>12.20</b> %
Transfer and Subsidies	3 830 000	<b>1.95</b> %
Contracted Services	23 607 000	<b>12.04</b> %
<b>TOTAL EXPENDITURE</b>	<b>196 006 099</b>	

- **Table C5** is a breakdown of the capital programme in relation to capital expenditure by municipal vote ( single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget.
- **Capital Budget** The capital budget decreased from R 914 100 (2020/21) to R 630 000 in 2021/22. Total capital budget will be spent on furniture; air conditioners.
- The Budget Committee went through several stages of prioritizing the capital budget to contain the budget within the available funding.
- The capital programme is funded from the Capital Replacement Reserve.

**Table C5 & C5C** is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

- An amount R2 236 000 2021/22 and spending for the current month amounted to financial year is from national government for the Rural Roads Assets Management System within the District.

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03  
September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council General		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 06 - Fincial Services		-	-	-	-	-	-	-	-	-
Vote 07 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 08 - ProjectAnd Public Works		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-	-	-
Vote 10 - Fire Services		-	-	-	-	-	-	-	-	-
Vote 11 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-	-	-
Vote 13 - Evironmental Management Unit		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council General		198	150	150	-	-	38	(38)	-100%	150
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 06 - Fincial Services		202	360	360	-	-	90	(90)	-100%	360
Vote 07 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 08 - Project And Public Works		275	100	100	-	-	25	(25)	-100%	100
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-	-	-
Vote 10 - Fire Services		20	20	20	-	-	5	(5)	-100%	20
Vote 11 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-	-	-
Vote 13 - Evironmental Management Unit		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	695	630	630	-	-	158	(158)	-100%	630
<b>Total Capital Expenditure</b>		695	630	630	-	-	158	(158)	-100%	630
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		695	630	630	-	-	158	(158)	-100%	630
Executive and council		198	150	150	-	-	38	(38)	-100%	150
Finance and administration		497	480	480	-	-	120	(120)	-100%	480
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	695	630	630	-	-	158	(158)	-100%	630
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		695	630	630	-	-	158	(158)	-100%	630
<b>Total Capital Funding</b>		695	630	630	-	-	158	(158)	-100%	630

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 01 - Council General</b>		-	-	-	-	-	-	-	-	-
01.1 - Council General		-	-	-	-	-	-	-	-	-
<b>Vote 02 - Executive Mayor</b>		-	-	-	-	-	-	-	-	-
02.1 - Executive Mayor		-	-	-	-	-	-	-	-	-
<b>Vote 03 - Office Of The Speaker</b>		-	-	-	-	-	-	-	-	-
03.1 - Speaker		-	-	-	-	-	-	-	-	-
<b>Vote 04 - Mayoral Committee</b>		-	-	-	-	-	-	-	-	-
04.1 - Mayoral Committee		-	-	-	-	-	-	-	-	-
<b>Vote 05 - Municipal Manager</b>		-	-	-	-	-	-	-	-	-
05.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
05.2 - Municipal Manager - Director		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Fincial Services</b>		-	-	-	-	-	-	-	-	-
06.1 - Finance		-	-	-	-	-	-	-	-	-
06.2 - Finance - Director		-	-	-	-	-	-	-	-	-
06.3 - Information Technology		-	-	-	-	-	-	-	-	-
06.4 - Income		-	-	-	-	-	-	-	-	-
<b>Vote 07 - Information Technology</b>		-	-	-	-	-	-	-	-	-
<b>Vote 08 - Project And Public Works</b>		-	-	-	-	-	-	-	-	-
08.1 - Project Management And Public Roads		-	-	-	-	-	-	-	-	-
08.2 - Project Management Projects Local Mun		-	-	-	-	-	-	-	-	-
08.3 - Fire & Emergency Services		-	-	-	-	-	-	-	-	-
08.4 - Disaster Management		-	-	-	-	-	-	-	-	-
<b>Vote 09 - Corporate Support Services</b>		-	-	-	-	-	-	-	-	-
09.1 - Corporate Support Services		-	-	-	-	-	-	-	-	-
09.2 - Corporate - Director		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Fire Services</b>		-	-	-	-	-	-	-	-	-
10.1 - Environmental Health		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Disaster Management</b>		-	-	-	-	-	-	-	-	-
11.1 - Air Management		-	-	-	-	-	-	-	-	-
<b>Vote 12 - Environmental Health Services</b>		-	-	-	-	-	-	-	-	-
12.1 - Public Safety & Health Director		-	-	-	-	-	-	-	-	-
<b>Vote 13 - Evironmental Management Unit</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
15.1 - Local Economic Dev. And Public Liaison		-	-	-	-	-	-	-	-	-
15.2 - Social Dev. & Tourism Director		-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditue of single-year capital appropriation</b>	1									
<b>Vote 01 - Council General</b>		198	150	150	-	-	38	(38)	-100%	150
01.1 - Council General		198	150	150	-	-	38	(38)	-100%	150
<b>Vote 02 - Executive Mayor</b>		-	-	-	-	-	-	-	-	-
02.1 - Executive Mayor		-	-	-	-	-	-	-	-	-
<b>Vote 03 - Office Of The Speaker</b>		-	-	-	-	-	-	-	-	-
03.1 - Speaker		-	-	-	-	-	-	-	-	-
<b>Vote 04 - Mayoral Committee</b>		-	-	-	-	-	-	-	-	-
04.1 - Mayoral Committee		-	-	-	-	-	-	-	-	-
<b>Vote 05 - Municipal Manager</b>		-	-	-	-	-	-	-	-	-
05.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
05.2 - Municipal Manager - Director		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Fincial Services</b>		202	360	360	-	-	90	(90)	-100%	360
06.1 - Finance		1	110	110	-	-	28	(28)	-100%	110
06.2 - Finance - Director		-	-	-	-	-	-	-	-	-
06.3 - Information Technology		201	250	250	-	-	63	(63)	-100%	250
06.4 - Income		-	-	-	-	-	-	-	-	-
<b>Vote 07 - Information Technology</b>		-	-	-	-	-	-	-	-	-
<b>Vote 08 - Project And Public Works</b>		275	100	100	-	-	25	(25)	-100%	100
08.1 - Project Management And Public Roads		275	100	100	-	-	25	(25)	-100%	100
08.2 - Project Management Projects Local Mun		-	-	-	-	-	-	-	-	-
08.3 - Fire & Emergency Services		-	-	-	-	-	-	-	-	-
08.4 - Disaster Management		-	-	-	-	-	-	-	-	-
<b>Vote 09 - Corporate Support Services</b>		-	-	-	-	-	-	-	-	-
09.1 - Corporate Support Services		-	-	-	-	-	-	-	-	-
09.2 - Corporate - Director		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Fire Services</b>		20	20	20	-	-	5	(5)	-100%	20
10.1 - Environmental Health		20	20	20	-	-	5	(5)	-100%	20
<b>Vote 11 - Disaster Management</b>		-	-	-	-	-	-	-	-	-
11.1 - Air Management		-	-	-	-	-	-	-	-	-
<b>Vote 12 - Environmental Health Services</b>		-	-	-	-	-	-	-	-	-
12.1 - Public Safety & Health Director		-	-	-	-	-	-	-	-	-
<b>Vote 13 - Evironmental Management Unit</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
15.1 - Local Economic Dev. And Public Liaison		-	-	-	-	-	-	-	-	-
15.2 - Social Dev. & Tourism Director		-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>		695	630	630	-	-	158	(158)	(0)	630
<b>Total Capital Expenditure</b>		695	630	630	-	-	158	(158)	(0)	630

- **Table C6** is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table 6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items,
- including:
  - Call investments deposits;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
- The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position

**DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - M03 September**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		67 892	(208 019)	(208 019)	33 547	(208 019)
Call investment deposits		83 638	105 296	105 296	83 644	105 296
Consumer debtors		-	-	-	-	-
Other debtors		11 047	16 223	16 223	9 095	16 223
Current portion of long-term receivables		51	51	51	51	51
Inventory		-	-	-	-	-
<b>Total current assets</b>		<b>162 628</b>	<b>(86 449)</b>	<b>(86 449)</b>	<b>126 337</b>	<b>(86 449)</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		84 805	32 136	32 136	84 805	32 136
Biological						
Intangible		1 366	1 901	1 901	1 366	1 901
Other non-current assets		40	40	40	40	40
<b>Total non current assets</b>		<b>86 211</b>	<b>34 077</b>	<b>34 077</b>	<b>86 211</b>	<b>34 077</b>
<b>TOTAL ASSETS</b>		<b>248 839</b>	<b>(52 372)</b>	<b>(52 372)</b>	<b>212 548</b>	<b>(52 372)</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables		80 977	10 871	10 871	11 456	10 871
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		<b>80 977</b>	<b>10 871</b>	<b>10 871</b>	<b>11 456</b>	<b>10 871</b>
<b>Non current liabilities</b>						
Borrowing		856	-	-	856	-
Provisions		33 436	14 221	14 221	33 011	14 221
<b>Total non current liabilities</b>		<b>34 291</b>	<b>14 221</b>	<b>14 221</b>	<b>33 867</b>	<b>14 221</b>
<b>TOTAL LIABILITIES</b>		<b>115 268</b>	<b>25 092</b>	<b>25 092</b>	<b>45 322</b>	<b>25 092</b>
<b>NET ASSETS</b>	2	<b>133 571</b>	<b>(77 464)</b>	<b>(77 464)</b>	<b>167 226</b>	<b>(77 464)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		164 636	(65 691)	(65 691)	164 666	(65 691)
Reserves		2 560	3 602	3 602	2 560	3 602
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>167 196</b>	<b>(62 089)</b>	<b>(62 089)</b>	<b>167 226</b>	<b>(62 089)</b>

Mapping errors this statement is supposed to correspond to the actual financial statements that are audited.

- **Table C7** budgeted cash flow statement is the first measurement in determining if the budget is funded, it shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- The cash flow management and forecasting is a critical step in determining if the budget is funded over medium-term. The table above is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:
  - Clear separation of **receipts and payments** within each cash flow category.
  - Clear separation of **capital and operating receipts** from government, also enables cash from “debtors and other” to provide for as cash inflow based on actual performance.

**Bank reconciliation for month ending 30 September 2021/22 financial period.**

Opening balance 01 September 2021 R 139, 5 Million  
 Plus income received  
 Interest received  
 Less operating expenditure (R 21 628)  
 = Net cash at end of September 2021 R 117.9 Million

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		40 474	(51 401)	(51 401)	845	74 756	(12 850)	87 606	-682%	(51 401)
Transfers and Subsidies - Operational		-	172 525	172 525	-	-	43 131	(43 131)	-100%	172 525
Transfers and Subsidies - Capital		-	2 236	2 236	-	-	559	(559)	-100%	2 236
Interest		252	5 125	5 125	173	422	1 281	(860)	-67%	5 125
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(72 290)	(427 486)	(427 486)	(25 056)	(59 865)	(106 872)	(47 007)	44%	(427 486)
Finance charges								-		
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(31 564)</b>	<b>(299 001)</b>	<b>(299 001)</b>	<b>(24 038)</b>	<b>15 313</b>	<b>(74 750)</b>	<b>(90 064)</b>	<b>120%</b>	<b>(299 001)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(665)	(630)	(630)	-	-	(158)	(158)	100%	(630)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(665)</b>	<b>(630)</b>	<b>(630)</b>	<b>-</b>	<b>-</b>	<b>(158)</b>	<b>(158)</b>	<b>100%</b>	<b>(630)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(32 229)</b>	<b>(299 631)</b>	<b>(299 631)</b>	<b>(24 038)</b>	<b>15 313</b>	<b>(74 908)</b>			<b>(299 631)</b>
Cash/cash equivalents at beginning:		107 315	107 315	107 315	139 538	97 988				
Cash/cash equivalents at month/year end:		75 086	(192 316)	(192 316)	117 910	113 301	(74 908)			(299 631)

**Table SC 5**

**Investment particulars by type (balance beginning of the month R 83, 2 million month end balance R 82, 3 million interest received amounted to R143 thousand.**

The investment that the municipality hold in 202122 financial year is estimated to the amount of R100 million which is re-invested to back up the following commitments.

- (i) Postretirement benefits obligation.
- (ii) Long service awards.
- (iii) Provision for Leave Sold.
- (iv) Retention creditors.
- (v) Unspent conditional grants.
- (vi) Trade payables.
- (vii) Accruals.
- (viii) Provision for VAT.

DC20 Fezile Dabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
NEDBANK 7288009165/17		30 Days	Invest	Yes	Fixed	3			31/10/2021	13 100	32			13 132
NEDBANK 7288009165/17		30 Days	Invest	Yes	Fixed	0				-				-
ABSA 2067390363		90 Days	Invest	Yes	Fixed	3,89			17/10/2021	13 997				13 997
ABSA 2067390363		60 Days	Invest	Yes	Fixed					-				-
ABSA 2067390363		90 Days	Invest	Yes	Fixed	3,89			17/10/2021	9 855				9 855
ABSA 2067390363		60 Days	Invest	Yes	Fixed	0				-				-
STANDARD 728670534/008		30 Days	Invest	Yes	Fixed	3,53			29/09/2021	17 713	53			17 766
STANDARD 728670534/008		30 Days	Invest	Yes	Fixed	0				-				-
STANDARD 728670534/006		30 Days	Invest	Yes	Fixed	4,55			29/10/2021	13 517				13 517
STANDARD 728670534/006		30 Days	Invest	Yes	Fixed	0				-				-
STANDARD 728670534/010		30 Days	Invest	Yes	Fixed	4,38			27/10/2021	15 033	58			15 091
STANDARD 728670534/010		30 Days	Invest	Yes	Fixed	0				-				-
<b>Municipality sub-total</b>										<b>83 215</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>83 358</b>
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>										<b>83 215</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>83 358</b>

