

Fezile Dabi

District Municipality

DRAFT ANNUAL BUDGET

2024/25 TO 2026/27

MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Libraries within the district
www.fezeledabi.gov.za

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PART 1- DRAFT ANNUAL BUDGET

1.1 MAYOR'S REPORT

1.1.1. Mayoral Budget Speech

The budget speech will be submitted with the **Final Budget** after the public participation meetings.

1.2 COUNCIL RESOLUTIONS

On the 26th March 2024 the Council of Fezile Dabi District Municipality scheduled a meeting to table draft annual budget for the year 2024/25.

(a) That the following policies are under-review and will be submitted to Council with the Final Budget on May 2024.

- (i) Budget Reporting policy;
- (ii) Budget Virement policy;
- (iii) Funding and Reserves policy;
- (iv) Debtors Policy;
- (v) Infrastructure Policy;
- (vi) Banking and Investment policy;
- (vii) Assets Management Policy;
- (viii) Commitments Policy;
- (ix) Bad Debts Policy;
- (x) Provisions, Contingencies and Accrual Policy;
- (xi) Subsequent Events Policy;
- (xii) Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy
- (xiii) Donation policy

- Tabling of the annual draft budget of the municipality, and specifically appropriately the amounts to different votes, and for single-year and multi-year capital expenditures note should be taken that Fezile Dabi district municipality does not have infrastructural assets and therefore multi-year budgeting on capital expenditure is not applicable)
- Tabling of measurable performance objectives for the draft annual budget for each year of the medium term revenue and expenditure framework

(b) That the annual budget documentation for 2024/25 – 2026/27 as outlined in the budget regulations be submitted to National and Provincial government or organ of state after approval by the Council.

The aforesaid information is set out in detail on recent Circular 128 and 123,122 & 115 Schedule A1 Version 6.8 – mSCOA Implementation March 2024 budget tables, other supporting documents.

1.3 EXECUTIVE SUMMARY AND BUDGET ASSUMPTIONS

MFMA Circulars (Recent circular 128)

Introduction

This budget circular is a follow-up to MFMA Circular No. 128 that was issued on 06 March 2024. It aims to provide further guidance to municipalities with the preparation of their 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously

The key focus of this Circular is the grant allocations per the 2024 Budget Review and the 2024/25 Division of Revenue Bill. Municipalities are reminded to refer to the previous years' annual budget circulars for guidance on budget preparation that is not covered in this circular.

1.3.1 The South African economy and inflation targets

- Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.
- **Power cuts and operational problems** in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.
- South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.
- **Headline inflation** is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.
- The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

- It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026	2022/23	2023/24	2024/25	2025/26	2026/27
Fiscal year					
Actual		Estimate		Forecast	
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Other challenges facing Fezile Dabi District Municipality

- The continued negative effect of the economic downturn;
- The higher dependency on grants available for funding; operating grants and subsidies have marginally increased by 2, 32% from 2023/24 to 2024/25, while expenditure increased by more than 6.0%.
- Overhead cost growing at a higher rate than income; petrol price is expected to increase by more than R3.00 per liter for the next coming three years.
- Weaker outlook as a result of lower commodity prices, drought and diminished business and consumer confidence;
- Persistent high unemployed remains one of our pressing challenges;
- A provision for contribution to the capital replacement reserve (CRR) in the operating budget has been made in order to grow our reserve;

These circumstances make it essential for the municipality to reprioritize expenditure and implement stringent cost – containment measures.

TOTAL REVENUE BY SOURCE FOR 2024/2025 (MTREF).

1.1 Local government conditional grants allocations and unconditional grant allocations

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly

increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent.

1.3 Conditional grants usage

Conditional grant funds may only be used for the purposes, and subject to the conditions specified in the framework for each conditional grant. These conditions are binding in terms of sections 11 and 12 of the annual Division of Revenue Act. Any instruction by a municipal, provincial, or national official or politician that is inconsistent with the framework of a conditional grant is invalid. Municipalities are reminded that in terms of section 32 of DoRA, spending of a grant that is inconsistent with DoRA is considered irregular or unauthorised expenditure.

TOTAL REVENUE BY SOURCE	Annual Draft Budget 2024/25	Budget Year 2025/26	Budget Year 2026/27
Operating Grants and Subsidies	182 354 000	187 442 000	194 291 000
Exchange Revenue - External investments	6 500 000	6 500 000	6 500 000
Operational Revenue	410 000	391 000	372 000
Sales and Rendering of Services	57 000	57 000	57 000
Transfer from accumulated Surplus (CRR)	4 050 000	3 370 000	3 390 000
Transfer from accumulated Surplus for operational cost	6 280 000	25 814 889	30 228 063
TOTAL	199 651 000	220 204 889	231 448 063

Revenue Notes

- **Operating Grants and Subsidies** are as per Division of Revenue Act (Gazetted 21 February 2024).
- **Interest** was calculated based on current interest rates taking into account the projected increases in accordance with the Reserve Bank.
- **Operational revenue** consist of telephone deductions from employees, tender deposit and refund from insurance claims.
- **Sale of rendering services** consist of sale of tender documents.
- **Capital replacement reserve fund (CRRF)** will transfer R4.0 million for procurement of assets.
- A budgeted deficit of **R 6, 2 million** will be taken from the **previous year's accumulated surplus account**.

TOTAL EXPENDITURE BY SOURCE	Annual Draft Budget 2024/25	Budget Year 2025/26	Budget Year 2026/27
Employees' Related Cost	137 859 000	153 716 000	161 368 000
Remuneration of Councillors	8 626 000	9 057 000	9 509 000
Depreciation and Amortization	4 770 000	5 274 000	5 434 000

According to Circular No 128 and 126, the following headline macro-economic forecast must be taken into consideration when preparing 2024/25 budgets and MTREF:

Fiscal Year	2022/23 Actual	2023/24 Estimate	2024/25 Forecast	2025/25 Forecast	2026/27 Forecast
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%
Real GDP growth					

Source: 08 March 2024 Budget Review.

The budget process in Fezile Dabi District Municipality followed the requirements of the MFMA.

A Table of key deadlines was prepared for **tabling in Council by the Executive Mayor on the 28th of August 2023.**

A budget Committee was established to examine, review and prioritize budget proposals from departments.

The MFMA requires municipalities to set out measurable performance objectives when tabling their budgets. These “key deliverables” link the financial inputs of the budget to service delivery on the ground.

As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Draft Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality’s in year monitoring.

In view of the aforementioned, the following table is a consolidated overview of the proposed MTREF:

Table 1 Consolidated Overview of the 2024/25 MTREF:

AGGREGATE TOTAL

DETAILS	ORIGINAL BUDGET 2023/24	REVISED BUDGET 2023/24	ANNUAL DRAFT BUDGET 2024/25	DIFFERENCE
Total Operating Income	185 016 000	186 893 000	189 321 000	1, 89 %
Total Expenditure	(183 597 000)	(189 881 250)	(195 601 000)	3,01%
Surplus/(Deficit)	1 419 000	(2 988 250)	(6 280 000)	110,17%
Total Capital Expenditure	3 100 000	4 945 000	4 050 000	(18, 10%)
Capital Replacement R	(3 100 000)	(4 945 000)	(4 050 000)	(18, 10%)

The surplus/ (deficit) in the above table differs from that in the SA Tables, as the SA Tables does not take into account the appropriations.

For Fezile Dabi District Municipality to continue maintaining /improving the quality of services provided to its citizens it needs to generate the required revenue.

Other Materials/ Inventory Consumed	3 130 000	3 374 000	3 614 000
Contracted Services	14 443 000	17 760 000	18 752 000
Transfers and Subsidy	2 490 000	3 080 000	3 230 000
Other Expenditure	24 293 000	27 943 389	29 541 063
Total Operating Expenditure	195 601 000	220 204 889	231 448 063
Income	(189 321 000)	(194 390 000)	(201 220 000)
Operational Deficit	(6 280 000)	(25 814 889)	(30 228 063)
Capital Expenditure	4 050 000	3 370 000	3 390 000
Assets Finance from Cap Rep Reserve	(4 050 000)	(3 370 000)	(3 390 000)
DEFICIT FOR THE YEAR	(6 280 000)	(25 814 889)	(30 228 063)

Expenditure Notes

- Employee related cost were increased by 3, 5% as per Bargaining Council. Including (GRAP 25) prescribed benefits of R4, 9 million.
- Remuneration of councillors is in line with the SALGA increase Regulated for upper limits.
- Depreciation and Amortization is for all assets of the council.
- Other Material increased as a result of increase in price of Fuel (Specialized-Vehicles) on Fire Services and Petrol for general fleet. The higher increased is not yet taken into account.
- Contracted services consist of external audit fees as well as outsourced such as catering for internal meeting and external programmes. The other matters are continuing legal litigations against the Municipality.
- Other expenditure consist of accommodations and travelling of officials and telephones cost, printing and membership fees to SALGA, municipal rates and taxes and stationery for office use.
- Capital expenditure is for addition air-conditioners for offices, IT Equipment and data centre equipment, Mayoral vehicle.
- In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures.

1.4 ANNUAL DRAFT BUDGET OVERVIEW OF THE 2024/25 MTREF

This section provides an overview of the Fezile Dabi District Municipality's 2024/25 to 2026/27 MTREF. It includes an assessment of how the budget links with the national and provincial government context along with a view of the fiscal position of Fezile Dabi District Municipality.

The municipality's budget must be seen within the context of the policies and financial priorities of national, provincial and local government. In essence, the spheres of Government are partners in meeting the service delivery challenges faced at Fezile Dabi District Municipality. Fezile Dabi District Municipality cannot alone meet these challenges. It requires support from others spheres of Government through the direct allocation of resources as well as the achievement of their own policies.

The municipality's revenue strategy is built around the following key components:
National Treasury's guidelines, Circular No 128 & 126

**Table 2 Summary of Revenue Classes by Main Revenue Sources
SUMMARY OF INCOME BY SOURCE 2023/24**

DETAILS	ORIGINAL BUDGET 2023/24	REVISED BUDGET 2023/24	ANNUAL DRAFT BUDGET 2024/25	DIFFERENCE
Exchange Revenue	6 000 000	7 500 000	6 500 000	(15.38%)
Operational Revenue	440 000	810 000	410 000	(49, 38 %)
Transfers and Subsidies	178 571 000	178 571 000	182 354 000	2, 12%
Sales and Rendering Ser	5 000	12 000	57 000	375.00%
TOTAL INCOME	185 016 000	186 893 000	189 321 000	1, 30%

The following table gives a breakdown of the various grants allocated to Fezile Dabi District Municipality over the medium term:

- Interest earned show significant **decrease of 15.38 %** when compared to the 2023/24 financial year.
- Operational revenue shows a significant **decrease of 49, 38%** when compared to previous years.
- Transfers and subsidies show a **slight increase of 2, 12 %** this is bad because general inflation increased way beyond 6% for goods and services.
- Sales and rendering services shows **375% movement** this is because of expected income by imposing fire services and emergency by-laws as a result of medium cash flow the municipality experiencing for the past and present financial year.

Table 3 Grants Allocation

Medium –Term Estimates

DETAILS	ORIGINAL BUDGET 2023/24	REVISED BUDGET 2023/24	ANNUAL DRAFT BUDGET 2024/25
Equitable Share	173 824 000	173 824 000	177 399 000
Local Government Financial Management Grant	1 300 000	1 300 000	1 300 000
Municipal Systems Improvement Grant			
Rural Roads Asset Management Systems Grant	2 350 000	2 350 000	2 455 000
Expanded Public Works Programme Integrated Grant	1 097 000	1 097 000	1 200 000

RSC Levy Replacement Grants			
Energy Efficiency & Demand Side Management Grant	0	0	0
TOTAL INCOME	178 571 000	178 571 000	182 354 000

1.4 – Operating Expenditure Framework

The expenditure framework for the 2024/25 budget and MTREF is informed by the National Treasury's guidelines and the following:

Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;

Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA; Operational gains and efficiencies will be directed to funding the capital budget and other core services;

Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The operating expenditure increased from R189, 8million (2023/24) to R196, 4 million in 2024/25 shows an increase of 11.64% that's is higher than the prime lending and inflation of 6.0%.

The following table is a summary of the 2024/25 MTREF (classified by main expenditure by category

Table 4: Summary of operating expenditure by category

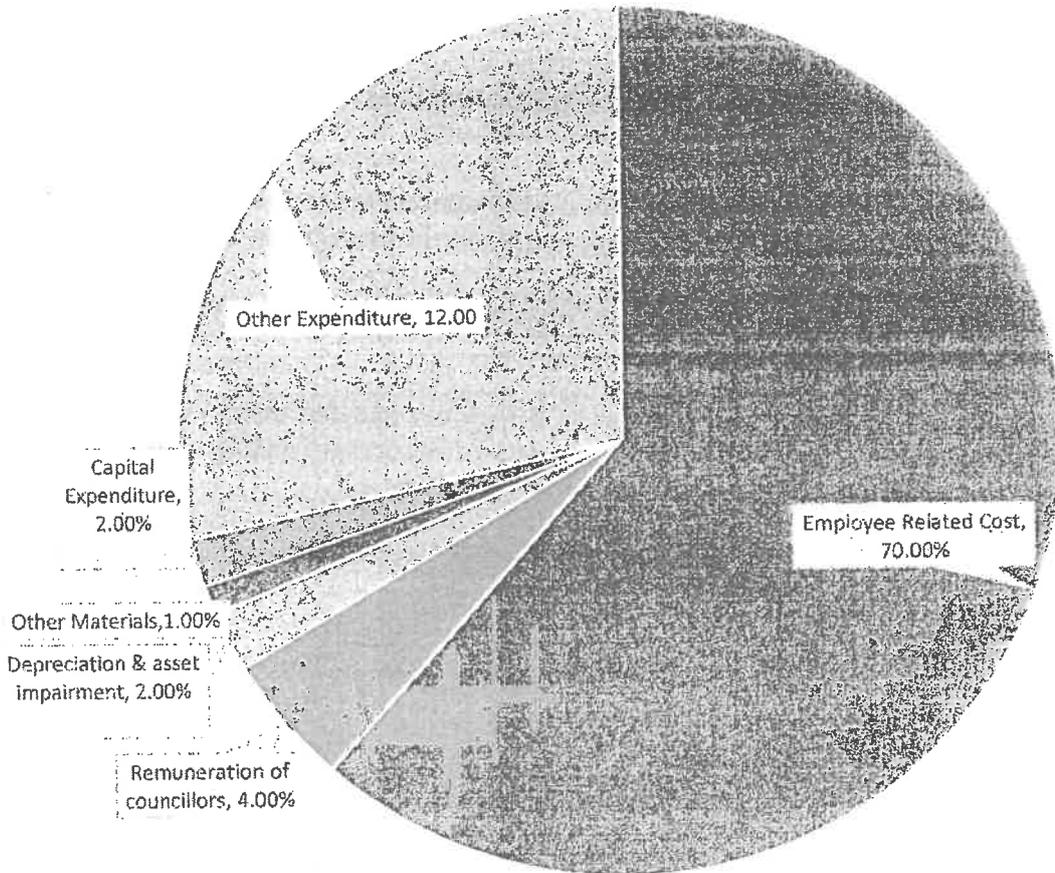
DETAILS	ORIGINAL BUDGET 2023/24	REVISED BUDGET 2023/24	ANNUAL DRAFT BUDGET 2024/25	DIFFERENCE
Employee Related Cost	132 784 500	135 051 000	137 859 000	2,08%
Remuneration of councilors	8 252 000	8 288 000	8 626 000	4,08%
Depreciation & asset impairment	4 970 000	4 970 000	4 770 000	-4,02%
Other Materials Inventories	2 761 000	3 041 000	3 130 000	2,93%
Contracted Services	11 236 000	12 310 750	14 443 000	17,32%
Transfer and Subsidy	1 930 000	2 555 000	2 490 000	-2,54%
General Expenditure	21 663 500	23 665 500	24 293 000	2,65%
TOTAL EXPENDITURE	183 597 000	189 881 250	195 601 000	3,01%

Expenditure Notes

- Employee related cost were increased by 6, 5% as per Bargaining Council. Including (GRAP 25) prescribed benefits of R4, 9 million.
- Remuneration of councilors remained the same. No SALGA increase Regulated for upper limits.
- Depreciation and Amortization is for all assets of the council.
- Other Material increased as a result of increase in price of Fuel (Specialized-Vehicles) on Fire Services and Petrol for general fleet. The higher increased is not yet taken into account.
- Contracted services consist of external audit fees as well as outsourced caterers for both internal & external meetings. The other matters are continuing legal litigations against the Municipality.
- Other expenditure consist of accommodations and travelling of officials and telephones cost, printing and membership fees to SALGA, municipal rates and taxes and stationery for office use.
- Capital expenditure is for addition air-conditioners for offices, IT Equipment and data center equipment.
- In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures.

The following table gives a breakdown of the main expenditure categories for the 2024/25 financial year.

Operating Expenditure Chart



Employee Related Cost	137 859 000	69,04%
Remuneration of councillors	8 626 000	4,32%
Depreciation & asset impairment	4 770 000	2,39%
Other Materials	3 130 000	1,56%
Capital Expenditure	4 050 000	2,02%
General Expenditure	24 293 000	12,17%
Transfer and Subsidies	2 490 000	1,24%
Contracted Services	14 443 000	7,23%
TOTAL EXPENDITURE	199 651 000	

NOTE

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.8

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national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel. (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: DC20 Fezile Dabi

CFO Name: MGCINA ABRAM

Tel: Fax:

E-Mail: idm.cfo@feziledabi.gov.za

Budget for MTREF starting: 2024

Budget Year: 2024/25

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

SX130

DC20 Fezile Dabi - Contact Information

A. GENERAL INFORMATION

Municipality	DC20 Fezile Dabi
Grade	4
Province	FS FREE STATE
Web Address	www.feziledabi.gov.za
e-mail Address	mayorsec@feziledabi.gov.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	10 John Voelar Road
City / Town	Sasolburg
Postal Code	1947
Street address	
Building	Fezile Dabi District Municipality
Street No. & Name	10 John Voelar Road
City / Town	SASOLBURG
Postal Code	1947
General Contacts	
Telephone number	0169706600
Fax number	0169708733

C. POLITICAL LEADERSHIP

Speaker:	
ID Number	640118500685
Title	Mr
Name	SIDNEY PITLAWAY
Telephone number	0189708620
Cell number	0828073838
Fax number	016970-8733
E-mail address	sid@pill.co.za

Secretary/PA to the Speaker:	
ID Number	8507205535088
Title	Mr
Name	LINCOLN BEFADI
Telephone number	0189708618
Cell number	0809976165
Fax number	0189708751
E-mail address	lincoln@feziledabi.gov.za

Mayor/Executive Mayor:	
ID Number	7806185455088
Title	Mr
Name	KHASLUDI TSHEDISO DENWIS
Telephone number	018970-8615
Cell number	0828073838
Fax number	016970-8747
E-mail address	tk26291@gmail.com

Secretary/PA to the Mayor/Executive Mayor:	
ID Number	8607255645088
Title	Mr
Name	NDABA DAVID
Telephone number	0189708624
Cell number	0789968441
Fax number	016970-8733
E-mail address	ndungadavid@gmail.com

Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	
Title	Mr
Name	Sipho Thomas
Telephone number	0189708636
Cell number	0864874879
Fax number	0189708733
E-mail address	stmm@feziledabi.gov.za

Secretary/PA to the Municipal Manager:	
ID Number	
Title	Mrs
Name	Rebe Grolius
Telephone number	0169708636
Cell number	
Fax number	0169708733
E-mail address	mmsec@feziledabi.gov.za

Chief Financial Officer	
ID Number	
Title	Mr
Name	MGCINA ABRAM
Telephone number	0169708625/8626
Cell number	0685171286
Fax number	0169708733
E-mail address	afm@feziledabi.gov.za

Secretary/PA to the Chief Financial Officer	
ID Number	8212300864080
Title	Ms
Name	MATHABO REGINA MOKOENA
Telephone number	0169708625
Cell number	0712818528
Fax number	0169708762
E-mail address	mathabom@feziledabi.gov.za

Official responsible for submitting financial information	
ID Number	8205150570080
Title	Ms
Name	MOMO MONOSI
Telephone number	(016) 970-8764
Cell number	071660546
Fax number	(016)970-8762
E-mail address	monom@feziledabi.gov.za

Official responsible for submitting financial information	
ID Number	8203106112081
Title	Mr
Name	CHARLES MOSIA
Telephone number	(016)970-8604
Cell number	0648508231
Fax number	(016)970-8762
E-mail address	charlesm@feziledabi.gov.za

Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number 6310125010089	ID Number 7704075266088
Title Mr	Title Mr
Name JP REYNEKE	Name PHU MOLOI
Telephone number 0169708603	Telephone number 0169708600
Cell number 0823712654	Cell number 0713658176
Fax number	Fax number 016
E-mail address jpharr@fazledabz.gov.za	E-mail address pasesim@fazledabz.gov.za
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
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Fax number	Fax number
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Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
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ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address

Management should note that when salaries budget is compared to operating income of R 189 321 000 and salaries of R137 859 000 plus councilors remuneration of R8 626 000 makes total salaries of R146 485 000 percentage of income is 77, 37% only 22.63% is left for operating expenditure.

1.5 ANNUAL BUDGET TABLES

Version 6.8 of the mSCOA Chart Go Live

Version 6.8 of the mSCOA chart will go live on 06 March 2024, where after tabled budget data strings can be uploaded on the GoMuni portal.

Background on the main budget tables

(Budget main tables A1 to A10)

- **Table A1** is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the amounts to be approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.
- Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
- The operating surplus/deficit (after Total Expenditure) is negative over the MTREF and is being funded from short term investments and positive bank balances.
- Capital expenditure is funded from internally generated funds (positive cash balances)
- Total revenue is R186.8 million in 2023/24 and escalates to R189, 1 million by 2024/25. This represents a year-on-year increase of 1, 23% for the 2024/25 financial year and 3, 1, and 9% for the 2025/26 financial year.
- Transfers recognized: It needs to be noted that in real terms the grants receipts from national government are growing slightly over the MTREF by 2.33% (2023/24), 3.90% (2024/25), and 5.18% (2025/26)
- Capital Budget The capital budget decreased from R 4, 9 million (2023/24) to R 4, 0 million in 2024/25. Total capital budget will be spent on furniture; other equipment and for computer software and mayoral vehicle.
- **The Budget Committee was sitting on Friday 15th March to go through several stages of prioritizing the operational budget to contain the budget within the available funding. Meeting continued on Monday the 18th March to decrease the budget deficit from 22, 1 million to 6, 2 million.**

DC20 Fezile Dabi - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	4 905	4 460	6 615	6 000	7 500	7 500	5 879	6 500	6 728	6 963
Transfer and subsidies - Operational	7 224	171 549	175 816	178 571	178 571	178 571	129 714	182 354	187 442	194 291
Other own revenue	163 593	2 069	6 032	445	822	822	499	467	483	499
Total Revenue (excluding capital transfers and contributions)	175 721	178 078	188 462	185 016	186 893	186 893	136 093	189 321	194 653	201 753
Employee costs	113 455	122 746	124 288	132 785	135 051	135 051	81 341	137 859	142 679	147 666
Remuneration of councillors	7 961	7 258	8 106	8 252	8 288	8 288	5 310	8 626	8 929	9 241
Depreciation and amortisation	7 360	7 392	7 015	4 970	4 970	4 970	-	4 770	4 939	5 111
Interest	110	40	64	-	2 651	2 651	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	641	2 490	2 580	2 670
Travellers and subsidies	5 177	3 202	2 177	1 930	2 555	2 555	641	2 490	2 580	2 670
Other expenditure	46 111	47 464	30 140	32 900	35 966	35 966	18 301	38 736	40 136	41 570
Total Expenditure	180 174	188 102	171 790	180 836	189 481	189 481	105 593	192 481	199 263	206 258
Surplus/(Deficit)	(4 452)	(10 023)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Transfers and subsidies - capital (monetary allocations)	2 206	1 927	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 246)	(8 097)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 246)	(8 097)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Capital expenditure & funds sources										
Capital expenditure	695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Total sources of capital funds	695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Financial position										
Total current assets	164 508	288 386	286 959	142 187	122 499	122 499	123 478	128 816	133 327	137 913
Total non current assets	86 244	76 866	86 318	89 344	91 520	91 520	87 383	90 636	93 809	97 094
Total current liabilities	77 890	12 802	(1 426)	20 793	23 406	23 406	10 803	4 168	4 313	12 157
Total non current liabilities	33 436	36 627	37 209	33 867	33 011	33 011	33 878	33 878	35 063	36 290
Community wealth/Equity	133 580	121 364	140 572	172 358	150 728	150 728	167 858	177 273	183 482	189 902
Cash flows										
Net cash from (used) operating	(39 613)	(23 312)	176 738	4 902	5 339	5 339	(39 737)	8 116	9 426	-
Net cash from (used) investing	(675)	(2 423)	(784)	(3 100)	(4 945)	(4 945)	(1 065)	(2 860)	(2 961)	-
Net cash from (used) financing	-	-	(175)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	67 027	72 286	280 377	133 290	108 182	108 182	(40 802)	8 563	15 029	15 029
Cash backing/surplus reconciliation										
Cash and investments available	152 012	283 665	288 117	129 884	108 563	108 563	121 529	128 713	133 220	137 802
Application of cash and investments	74 637	(61 323)	20 785	23 123	19 256	19 256	10 060	3 458	3 578	11 395
Balance - surplus (shortfall)	77 375	344 978	267 332	106 771	89 307	89 307	111 469	125 255	129 642	126 407
Asset management										
Asset register summary (WDV)	80 044	76 866	80 973	83 144	85 320	85 320	-	86 292	88 278	91 369
Depreciation	7 360	7 392	7 015	4 970	4 970	4 970	-	4 770	4 939	5 111
Renewal and Upgrading of Existing Assets	471	240	489	1 350	2 350	2 350	-	2 300	2 381	2 464
Repairs and Maintenance	3 707	3 533	3 896	1 540	1 690	1 690	-	1 390	1 440	1 490
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

- **Table A2** is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification, the modified GFS standard classification divides the municipal services into 15 functional areas.
- Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile government's reports.

DC20 Fezile Dabi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
Governance and administration		177 927	180 005	188 462	185 016	186 893	186 893	189 321	194 653	201 753
Executive and council	4	-	(8)	-	-	-	-	-	-	-
Finance and administration		177 923	180 013	188 462	185 016	186 893	186 893	189 321	194 653	201 753
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	177 927	180 005	188 462	185 016	186 893	186 893	189 321	194 653	201 753
Expenditure - Functional										
Governance and administration		160 726	168 070	154 009	159 750	166 996	166 996	171 662	177 690	74
Executive and council		38 918	33 636	33 267	34 078	36 523	36 523	37 791	39 121	488
Finance and administration		121 807	134 232	120 743	125 672	130 474	130 474	133 871	138 569	143 416
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 094	13 872	12 580	15 658	14 692	14 692	15 538	16 081	16 639
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10 639	11 708	12 042	13 537	12 909	12 909	13 396	13 866	14 348
Housing		-	-	-	-	-	-	-	-	-
Health		1 454	2 164	538	2 121	1 783	1 783	2 142	2 215	2 291
Economic and environmental services		8 645	8 073	8 359	6 071	6 435	6 435	6 286	6 533	6 791
Planning and development		4 906	4 324	5 624	2 350	2 350	2 350	2 455	2 565	2 683
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		3 739	3 748	2 735	3 721	4 085	4 085	3 831	3 968	4 108
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	1 462	1 908	22	2 118	1 758	1 758	2 115	2 189	2 266
Total Expenditure - Functional	3	182 926	191 923	174 970	183 597	189 881	189 881	195 601	202 493	209 600
Surplus/(Deficit) for the year		(4 998)	(11 918)	13 493	1 419	(2 988)	(2 988)	(6 280)	(7 840)	(7 847)

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 functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

DC20 Fezile Dabi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref 1	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R thousand								
Revenue - Functional										
Municipal governance and administration		177 977	180 005	188 462	185 016	188 893	188 893	189 921	194 853	201 783
Executive and council		4	(8)	-	-	-	-	-	-	-
Mayor and Council		4	(8)	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		177 923	180 013	188 462	185 016	188 893	188 893	189 921	194 853	201 783
Administrative and Corporate Support		177 823	179 327	183 360	185 016	185 893	186 893	189 321	194 853	201 783
Asset Management		89	686	5 102	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		11	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
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 Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services	-	-	-	-	-	-	-	-	-	
Planning and development	-	-	-	-	-	-	-	-	-	
Billoerds	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDIs)	-	-	-	-	-	-	-	-	-	
Central City Improvement District	-	-	-	-	-	-	-	-	-	
Development Facilitation	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	
Regional Planning and Development	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and	-	-	-	-	-	-	-	-	-	
Project Management Unit	-	-	-	-	-	-	-	-	-	
Provincial Planning	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	
Road transport	-	-	-	-	-	-	-	-	-	
Public Transport	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	
Roads	-	-	-	-	-	-	-	-	-	
Taxi Rank	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	
Coastal Protection	-	-	-	-	-	-	-	-	-	
Indigenous Forests	-	-	-	-	-	-	-	-	-	
Nature Conservation	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	
Soil Conservation	-	-	-	-	-	-	-	-	-	
Trading services	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	
Solid Waste Removal	-	-	-	-	-	-	-	-	-	
Street Cleaning	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	177 927	190 805	180 462	165 010	166 963	166 893	189 321	194 653	201 753

	160 726	169 670	154 089	150 750	166 696	166 896	171 662	177 690	182 804
Background - Functional									
<i>Municipal governance and administration</i>									
Executive and council	38 919	35 638	33 267	34 679	36 523	38 523	37 791	39 121	40 488
Mayor and Council	35 511	28 808	32 079	31 423	34 004	34 004	35 253	36 492	37 766
Municipal Manager, Town Secretary and Chief Executive	3 407	4 830	1 188	2 655	2 519	2 519	2 538	2 629	2 722
Finance and administration	121 897	134 222	120 743	125 872	130 474	130 474	133 671	136 569	143 416
Administrative and Corporate Support	94 657	100 417	89 730	87 158	100 435	100 435	103 502	107 134	110 883
Asset Management	24 285	26 964	27 154	21 633	23 892	23 892	23 210	24 625	24 855
Finance	-	-	21	2 185	1 300	1 300	2 351	2 433	2 519
Fleet Management	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	3 465	7 450	3 829	4 888	4 748	4 748	4 809	4 977	5 140
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-Property Services	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	12 094	13 972	12 580	15 858	14 692	14 692	15 938	16 081	16 629
Community and public safety	-	-	-	-	-	-	-	-	-
Community and social services	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	-	-	-	-	-	-	-
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	-	-	-	-	-	-	-
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	10 639	11 708	12 042	13 537	12 908	12 908	13 388	13 866	14 348
Civil Defence	-	-	-	-	-	-	-	-	-
Cleaning	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	10 639	11 708	12 042	13 537	12 908	12 908	13 388	13 866	14 348
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	1 454	2 164	538	2 121	1 783	1 783	2 142	2 215	2 291
Health	1 454	2 164	538	2 121	1 783	1 783	2 142	2 215	2 291
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	1 454	2 164	538	2 121	1 783	1 783	2 142	2 215	2 291
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

Economic and environmental services	9 645	8 073	8 269	8 071	6 435	6 435	6 286	6 533	6 781
Planning and development	4 806	4 324	5 624	2 350	2 350	2 350	2 455	2 565	2 683
Billboards									
Corporate, Wide Strategic Planning (IDPs, LEDe)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and									
Project Management Unit	4 806	4 324	-5 624	2 350	2 350	2 350	2 455	2 565	2 683
Provincial Planning									
Support to Local Municipalities									
Road transport	-	-	-	-	-	-	-	-	-
Public Transport									
Road and Traffic Regulation									
Roads									
Taxi Ranks									
Environmental protection	3 738	3 748	2 735	3 721	4 085	4 085	3 831	3 968	4 108
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control	3 738	3 748	2 735	3 721	4 085	4 085	3 831	3 968	4 108
Soil Conservation									
Trading services	-	-	-	-	-	-	-	-	-
Energy sources									
Electricity									
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									
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal									
Street Cleaning	1 462	1 908	22	2 118	1 758	1 758	2 118	2 188	2 266
Other									
Abolition									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism	1 462	1 908	22	2 118	1 758	1 758	2 118	2 188	2 266
Total Expenditure - Functional	3	182 826	181 823	174 970	183 597	183 851	185 621	202 483	208 620
Surplus/Deficit for the year		(4 898)	(11 911)	13 483	1 419	(2 988)	(9 288)	(7 840)	(7 847)

- Table A3 is a view of the budgeted financial performance in relation to revenue and expenditure by vote

Table A3: Summary of operating expenditure by Vote

DETAILS	ORIGINAL BUDGET 2023/24	REVISED BUDGET 2023/24	ANNUAL DRAFT BUDGET 2024/25	DIFFERENCE
Council General	12 905 000	15 959 000	16 263 000	1,90%
Executive Mayor	7 934 000	9 185 750	8 080 000	-11,78%
Speaker	6 499 000	6 320 000	6 614 000	5,08%
Mayoral Committee	4 085 300	2 539 000	4 296 000	69,20%
Municipal Manager	21 178 000	26 968 000	29 457 000	10,26%
Municipal Manager Dir	2 655 000	2 519 000	2 538 000	0,75%
Financial Services	21 633 000	23 991 500	23 209 500	-3,57%
Finance Director	2 195 000	1 299 500	2 351 000	80,98%
Information Technology	4 686 000	4 748 000	4 808 500	1,26%
Project Management	7 289 000	7 587 000	7 084 000	-5,72%
Local Municipalities Proj	2 350 000	2 350 000	2 455 000	4,47%
Corporate Support Service	28 520 000	28 486 000	29 205 000	2,92%
Corporate Support Director	2 121 000	1 475 000	2 177 000	47,59%
Fire & Emergency	13 537 000	12 909 000	13 396 000	4,03%
Disaster Management	3 836 000	5 025 000	4 918 000	4,88%
Local Economic Dev	13 855 000	12 855 000	11 459 000	-1,19%
Local Economic Director	2 118 000	1 758 000	2 115 000	20,31%
Environmental Health	20 359 000	18 038 500	19 202 000	7,89%
Environmental Health Direct	2 121 000	1 783 000	2 142 000	20,13%
Environmental Management	3 721 000	4 085 000	3 831 000	-4,58%
TOTAL EXPENDITURE BY VOTE	183 697 000	189 881 250	195 601 000	-1,80%

DC20 Fezile Dabi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote										
Vote 01 - Council General	1	4	(8)	--	--	--	--	--	--	--
Vote 02 - Executive Mayor		--	--	--	--	--	--	--	--	--
Vote 03 - Office Of The Speaker		--	--	--	--	--	--	--	--	--
Vote 04 - Mayoral Committee		--	--	--	--	--	--	--	--	--
Vote 05 - Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 06 - Financial Services		177 912	180 013	188 462	185 016	186 893	186 893	189 321	194 653	201 753
Vote 07 - Information Technology		11	--	--	--	--	--	--	--	--
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 - Environmental Management Unit		--	--	--	--	--	--	--	--	--
Vote 14 - Local Economic Development Sports And Tourism		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	177 927	180 005	188 462	185 016	186 893	186 893	189 321	194 653	201 753
Expenditure by Vote to be appropriated										
Vote 01 - Council General	1	12 706	11 804	16 237	12 905	15 959	15 959	16 263	16 835	17 424
Vote 02 - Executive Mayor		12 171	9 863	7 771	7 934	9 186	9 186	8 080	8 364	8 654
Vote 03 - Office Of The Speaker		6 692	4 622	5 505	6 499	6 320	6 320	6 614	6 847	7 087
Vote 04 - Mayoral Committee		3 941	2 619	2 566	4 085	2 539	2 539	4 296	4 446	4 601
Vote 05 - Municipal Manager		23 964	27 749	25 522	23 833	29 467	29 467	31 995	33 119	
Vote 06 - Financial Services		25 720	28 519	27 175	23 828	25 291	25 291	25 561	26 458	
Vote 07 - Information Technology		3 465	7 450	3 829	4 686	4 748	4 748	4 809	4 977	5 148
Vote 08 - Project And Public Works		9 429	9 419	10 944	9 639	9 937	9 937	9 539	9 896	10 269
Vote 09 - Corporate Support Services		30 202	30 907	27 633	30 641	29 961	29 961	31 382	32 484	33 622
Vote 10 - Fire Services		10 639	11 708	12 042	13 537	12 909	12 909	13 396	13 866	14 348
Vote 11 - Disaster Management		3 645	3 923	3 430	3 836	5 025	5 025	4 918	5 091	5 269
Vote 12 - Environmental Health Services		20 677	24 014	19 008	22 480	19 822	19 822	21 344	22 090	22 860
Vote 13 - Environmental Management Unit		3 739	3 748	2 735	3 721	4 085	4 085	3 631	3 988	4 108
Vote 14 - Local Economic Development Sports And Tourism		15 935	15 576	10 574	15 973	14 613	14 613	13 574	14 052	14 545
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Expenditure by Vote	2	182 926	191 923	174 970	183 597	189 881	189 881	195 601	202 493	209 600
Surplus/(Deficit) for the year	2	(4 998)	(11 918)	13 493	1 419	(2 988)	(2 988)	(6 280)	(7 840)	(7 847)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC20 Fezile Dabi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote	1									
Vote 01 - Council General		4	(8)	-	-	-	-	-	-	-
01.1 - Council General		4	(8)	-	-	-	-	-	-	-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-
02.1 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
03.1 - Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-
04.1 - Mayoral Committee		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-
05.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
05.2 - Municipal Manager - Director		-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		177 912	180 013	188 462	185 016	186 893	186 893	189 321	194 653	201 753
06.1 - Finance		89	686	5 102	-	-	-	-	-	-
06.2 - Finance - Director		-	-	-	-	-	-	-	-	-
06.3 - Finance - Director		-	-	-	-	-	-	-	-	-
06.4 - Income		177 823	179 327	183 360	185 016	186 893	186 893	189 321	194 653	201 753
Vote 07 - Information Technology		11	-	-	-	-	-	-	-	-
07.1 - Information Technology		11	-	-	-	-	-	-	-	-
Vote 08 - Project And Public Works		-	-	-	-	-	-	-	-	-
08.1 - Project Management And Public Roads		-	-	-	-	-	-	-	-	-
08.2 - Project Management Projects Local Mun		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-	-	-
09.1 - Corporate Support Services		-	-	-	-	-	-	-	-	-
09.2 - Corporate - Director		-	-	-	-	-	-	-	-	-
Vote 10 - Fire Services		-	-	-	-	-	-	-	-	-
10.1 - Fire & Emergency Services		-	-	-	-	-	-	-	-	-
10.2 - Fire & Emergency Services		-	-	-	-	-	-	-	-	-
Vote 11 - Disaster Management		-	-	-	-	-	-	-	-	-
11.1 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-	-	-
12.1 - Environmental Health		-	-	-	-	-	-	-	-	-
12.2 - Public Safety & Health Director		-	-	-	-	-	-	-	-	-
Vote 13 - Environmental Management Unit		-	-	-	-	-	-	-	-	-
13.1 - Air Management		-	-	-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And To		-	-	-	-	-	-	-	-	-
14.1 - Local Economic Dev. And Public Liaison		-	-	-	-	-	-	-	-	-
14.2 - Social Dev. & Tourism Director		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	177 927	180 005	188 462	185 016	186 893	186 893	189 321	194 653	201 753

DC20 Fezile Dabi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote										
Vote 01 - Council General	1	12 708	11 804	16 237	12 905	15 959	15 959	16 263	16 835	17 424
01.1 - Council General		12 706	11 804	16 237	12 905	15 959	15 959	16 263	16 835	17 424
Vote 02 - Executive Mayor		12 171	9 863	7 771	7 934	9 186	9 186	8 080	8 364	8 654
02.1 - Executive Mayor		12 171	9 863	7 771	7 934	9 186	9 186	8 080	8 364	8 654
Vote 03 - Office Of The Speaker		6 692	4 622	5 505	6 499	6 320	6 320	6 614	6 847	7 087
03.1 - Speaker		6 692	4 622	5 505	6 499	6 320	6 320	6 614	6 847	7 087
Vote 04 - Mayoral Committee		3 941	2 619	2 586	4 085	2 539	2 539	4 296	4 446	4 601
04.1 - Mayoral Committee		3 941	2 619	2 586	4 085	2 539	2 539	4 296	4 446	4 601
Vote 05 - Municipal Manager		23 964	27 749	25 522	23 633	29 487	29 487	31 995	33 119	34 280
05.1 - Municipal Manager		21 991	24 974	24 334	21 176	26 968	26 968	29 457	30 480	31 588
05.2 - Municipal Manager - Director		1 972	2 775	1 188	2 655	2 519	2 519	2 538	2 629	2 722
Vote 06 - Financial Services		25 720	28 519	27 175	23 828	25 291	25 291	25 561	26 458	27 365
06.1 - Finance		24 285	26 354	27 154	21 633	23 992	23 992	23 210	24 025	24 866
06.2 - Finance - Director		1 435	2 164	-	-	-	-	-	-	-
06.3 - Finance - Director		-	-	21	2 195	1 300	1 300	2 351	2 433	2 519
06.4 - Income		-	-	-	-	-	-	-	-	-
Vote 07 - Information Technology		3 485	7 450	3 829	4 686	4 748	4 748	4 809	4 977	5 148
07.1 - Information Technology		3 485	7 450	3 829	4 686	4 748	4 748	4 809	4 977	5 148
Vote 08 - Project And Public Works		9 420	9 419	10 944	9 639	9 937	9 937	9 539	9 896	10 269
08.1 - Project Management And Public Roads		4 523	5 095	5 320	7 289	7 587	7 587	7 084	7 331	7 586
08.2 - Project Management Projects Local Mun		4 906	4 324	5 624	2 350	2 350	2 350	2 455	2 565	2 683
Vote 09 - Corporate Support Services		30 202	30 907	27 633	30 641	28 981	28 981	31 362	32 484	33 622
09.1 - Corporate Support Services		28 741	28 622	27 179	28 520	28 486	28 486	29 205	30 231	31 280
09.2 - Corporate - Director		1 461	2 285	454	2 121	1 475	1 475	2 177	2 253	2 332
Vote 10 - Fire Services		10 039	11 708	12 042	13 537	12 909	12 909	13 396	13 866	14 348
10.1 - Fire & Emergency Services		10 639	11 708	-	-	-	-	-	-	-
10.2 - Fire & Emergency Services		-	1	12 042	13 537	12 909	12 909	13 396	13 866	14 348
Vote 11 - Disaster Management		3 645	3 923	3 430	3 836	5 025	5 025	4 918	5 091	5 269
11.1 - Disaster Management		3 645	3 923	3 430	3 836	5 025	5 025	4 918	5 091	5 269
Vote 12 - Environmental Health Services		20 677	24 014	19 008	22 480	19 822	19 822	21 344	22 090	22 860
12.1 - Environmental Health		19 223	21 851	18 470	20 359	18 039	18 039	19 202	19 875	20 569
12.2 - Public Safety & Health Director		1 454	2 164	538	2 121	1 783	1 783	2 142	2 215	2 291
Vote 13 - Environmental Management Unit		3 739	3 748	2 735	3 721	4 085	4 085	3 831	3 968	4 108
13.1 - Air Management		3 739	3 748	2 735	3 721	4 085	4 085	3 831	3 968	4 108
Vote 14 - Local Economic Development Sports And Tu		15 935	15 576	10 574	15 973	14 613	14 613	13 574	14 052	14 545
14.1 - Local Economic Dev. And Public Liaison		14 473	13 668	10 552	13 855	12 855	12 855	11 459	11 863	12 279
14.2 - Social Dev. & Tourism Director		1 462	1 908	22	2 118	1 758	1 758	2 115	2 189	2 266
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	182 826	191 823	174 970	183 597	189 881	189 881	195 601	202 493	209 600
Surplus/(Deficit) for the year	2	(4 998)	(11 818)	13 493	1 419	(2 988)	(2 988)	(6 280)	(7 840)	(7 847)

References

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

- **Table A4** Total revenue is R186.8 million 2023/24 and escalates to R 189.3 million by 2023/24. This represents a year-on-year increase of 1.08% for the 2024/25 financial year; 2.33% for the 2024/25 financial year and 3.93% to 5.16% 2025/26 financial year

- Transfers recognized-operating, includes the local government equitable share and levy replacement grant, other operating grants from national and provincial government.

- An increase has been made for all employee remuneration based on inflation of 4.9% plus real GDP growth 1, 6% on the current agreement total increase is 6.5%.
- Councillors remuneration: Remuneration of Public Bearers Act no Upper limit has been set to date the budget is based on actual estimate.
- Provision for depreciation and asset impairment is informed by the municipality's asset management policy.
- Other Materials major expense is petrol
- Capital expenditure comprises of office furniture and equipment has decreased dramatically. But when adding Rural Roads Management Grant this Category of expenditure show a slight increase
- General expenditure comprises of various line items relating to the daily operations of the municipality.

DC20 Fezile Dabi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		132	117	208	5	312	312	10	57	59	61
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		4 905	4 460	6 615	6 000	7 500	7 500	5 679	6 500	6 728	6 963
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		163 356	635	721	440	510	510	489	410	424	438
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	639	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		7 224	171 549	175 816	178 571	178 571	178 571	129 714	182 354	187 442	184 791
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		105	(8)	-	-	-	-	-	-	-	-
Other Gains		-	686	5 102	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		175 721	178 078	188 462	185 016	186 893	186 893	136 093	189 321	194 653	201 753
Expenditure											
Employee related costs	2	113 455	122 746	124 288	132 785	135 051	135 051	81 341	137 859	142 679	147 666
Remuneration of councillors		7 661	7 258	8 106	8 252	8 288	8 288	5 310	6 626	6 929	9 241
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	-	2 651	2 651	-	-	-	-
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		7 360	7 392	7 015	4 970	4 970	4 970	4 770	4 939	5 111	
Interest		110	40	64	-	-	-	-	-	-	-
Contracted services		20 002	18 602	11 079	11 230	12 311	12 311	2 451	14 443	14 983	15 536
Transfers and subsidies		5 177	3 202	2 177	1 930	2 555	2 555	641	2 490	2 580	2 670
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		25 947	27 888	19 061	21 670	23 656	23 656	15 850	24 293	25 153	26 034
Losses on disposal of Assets		162	192	-	-	-	-	-	-	-	-
Other Losses		-	802	-	-	-	-	-	-	-	-
Total Expenditure		180 174	188 102	171 790	180 836	189 481	189 481	105 593	192 481	199 263	206 258
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)	6	(4 452)	(10 023)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Transfers and subsidies - capital (in-kind)	6	2 206	1 927	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(2 246)	(8 097)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(2 246)	(8 097)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2 246)	(8 097)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(2 246)	(8 097)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)

- **Table A5** 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 4, 9 million (2023/24) to R 4.0 million in 2024/25. Total capital budget will be spent on furniture, vehicles and IT equipment, data center.
- 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 A5 & A5A 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.

- Capital expenditure is for additional IT Equipment and data center equipment.
 - IT Equipment – R 400 000
 - Data center – R 2 000 000
 - Fleet Management pool vehicles – R 1300 000
 - Furniture replacements – R 50 000
 - Air conditioners R300 000

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Council General		198	111	42	1 400	1 400	1 400	771	1 350	1 398	1 447
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		1	22	-	-	-	-	-	-	-	-
Vote 07 - Information Technology		201	2 050	729	1 000	2 625	2 625	294	2 400	2 484	2 570
Vote 08 - Project And Public Works		275	240	-	300	300	300	-	300	311	322
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Fire Services		-	-	-	400	400	400	-	-	-	-
Vote 11 - Disaster Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		20	-	-	-	220	220	-	-	-	-
Vote 13 - Environmental Management Unit		-	-	-	-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Single-year expenditure to be appropriated	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 - Financial Services		-	-	-	-	-	-	-	-	-	-
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 - Environmental Management Unit		-	-	-	-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Capital Expenditure - Functional											
Governance and administration		695	2 423	771	2 700	4 545	4 545	1 065	4 050	4 193	4 339
Executive and council		198	111	42	1 400	1 400	1 400	771	1 350	1 398	1 447
Finance and administration		497	2 313	729	1 300	3 145	3 145	294	2 700	2 795	2 892
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	400	400	400	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	400	400	400	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (proceeds of asset sale) (M&P Prov)		-	-	-	-	-	-	-	-	-	-
Deposits, Agreements, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporations, Higher Educ Institutions		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Total Capital Funding	7	695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339

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 functional classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/prepayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

- **Table A6** 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 A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		152 012	283 655	288 117	129 894	108 563	108 563	121 529	128 713	133 220	137 802
Trade and other receivables from exchange transactions	1	-	-	-	-	-	-	-	-	-	-
Receivables from non-exchange transactions	1	8 988	3 260	(775)	9 763	9 763	9 763	0	-	-	-
Current portion of non-current receivables		51	51	51	51	51	51	51	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
VAT		2 912	776	(2 855)	1 933	1 933	1 933	(337)	(328)	(339)	(350)
Other current assets		545	644	2 421	545	2 189	2 189	2 234	431	446	461
Total current assets		164 508	288 386	286 958	142 187	122 499	122 499	123 478	128 816	133 327	137 913
Non current assets											
Investments											
Investment property											
Property, plant and equipment	3	84 838	75 713	85 304	87 938	89 896	89 896	86 368	89 653	92 792	96 041
Biological assets											
Living and non-living resources											
Maritime assets		40	29	32	40	33	33	32	-	-	-
Intangible assets		1 366	1 124	982	1 366	1 591	1 591	982	983	1 017	1 053
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets											
Total non current assets		86 244	76 866	86 318	89 344	91 520	91 520	87 383	90 636	93 809	97 094
TOTAL ASSETS		250 752	365 252	373 276	231 531	214 020	214 020	210 861	219 452	227 136	235 007
LIABILITIES											
Current liabilities											
Bank overdraft				1 038		1 038	1 038	1 038	1 038	1 074	
Financial liabilities											
Consumer deposits											
Trade and other payables from exchange transactions	4	67 092	10 698	(3 653)	21 032	20 929	20 929	5 428	1 015	1 050	6 443
Trade and other payables from non-exchange transactions	5	11 037	2 342	1 428		1 678	1 678	4 576	2 354	2 437	4 859
Provision		(239)	(239)	(239)	(239)	(239)	(239)	(239)	(239)	(248)	(257)
VAT											
Other current liabilities											
Total current liabilities		77 890	12 802	(1 426)	20 793	23 405	23 406	10 803	4 168	4 313	12 157
Non current liabilities											
Financial liabilities	6		(5)		856						
Provision	7	33 436	36 633	37 209	33 011	33 011	33 011	33 878	33 878	35 063	36 290
Long term portion of trade payables											
Other non-current liabilities											
Total non current liabilities		33 436	36 627	37 209	33 867	33 011	33 011	33 878	33 878	35 063	36 290
TOTAL LIABILITIES		111 326	49 429	35 784	54 660	56 417	56 417	44 681	38 046	39 376	48 447
NET ASSETS		139 426	315 823	337 493	176 871	157 603	157 603	166 180	181 406	187 760	186 560
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	131 020	119 810	128 261	186 698	143 223	143 223	155 546	160 912	166 548	172 375
Reserves and funds	9	2 560	1 554	12 311	5 660	7 505	7 505	12 311	16 361	16 934	17 527
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	133 580	121 364	140 572	172 358	150 728	150 728	167 856	177 273	183 482	189 902

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.

- **Table A7** 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 councilors 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.
 - Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

- The above table shows a decrease in the cash and cash equivalents to R60.0 Million for 2024/25 financial year. The negative cash position will decrease to R33.2 Million. In the past performances, the municipality used to have Positive cash flow position.

Decrease /Increase reconciliation

Opening balance R 60, 0. Million
 Less capital expenditure (R 4, 0) Million
 Less transfer to operations (R 22, 8) Million
 = Net cash at end of 2025 R33, 2 fin year .1 Million

DC20 Fezile Dabi - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue		37 042	171 921	127 795	(1 149)	405	405	2 382	255	588	-
Transfers and Subsidies - Operational	1	3 927	3 937	47 170	178 571	178 571	178 571	132 612	185 535	195 032	-
Transfers and Subsidies - Capital	1	-	309	2 341	-	-	-	-	-	-	-
Interest		1 562	14 359	6 564	6 000	7 500	7 500	5 879	6 000	6 000	-
Dividends									-	-	-
Payments											
Suppliers and employees		(82 145)	(213 839)	(7 133)	(178 520)	(181 137)	(181 137)	(180 611)	(183 674)	(192 194)	-
Interest									-	-	-
Transfers and Subsidies	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(39 613)	(23 312)	176 736	4 902	5 339	5 339	(39 737)	8 116	9 426	-
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		(675)	(2 423)	(784)	(3 100)	(4 945)	(4 945)	(1 065)	(2 860)	(2 961)	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(675)	(2 423)	(784)	(3 100)	(4 945)	(4 945)	(1 065)	(2 860)	(2 961)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing				(175)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(175)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(40 288)	(25 736)	175 778	1 802	394	394	(40 802)	5 256	6 465	-
Cash/cash equivalents at the year begin:	2	107 315	98 022	84 599	131 488	107 788	107 788	-	3 307	8 563	15 029
Cash/cash equivalents at the year end:	2	67 027	72 286	260 377	133 290	108 182	108 182	(40 802)	8 563	15 029	15 029

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTRF is populated directly from SA30.

Total receipts		42 531	190 527	183 871	183 422	186 476	186 476	140 873	191 790	201 620	-
Total payments		(82 820)	(216 252)	(7 917)	(181 620)	(186 082)	(186 082)	(181 675)	(186 534)	(195 155)	-
Borrowings & investments & c.deposits		(40 288)	(25 736)	175 953	1 802	394	394	(40 802)	5 256	6 465	-
Repayment of borrowing		-	-	(175)	-	-	-	-	-	-	-
		(40 288)	(25 736)	175 778	1 802	394	394	(40 802)	5 256	6 465	-

- **Table 8** The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – funding a municipal budget in accordance with sections 18 and 19 of the MFMA. The 2024/25 budget is showing a positive outcome.
- From the above table it can be seen that the cash and investments available total R60.0 million in the 2023/2 financial year. The following is a breakdown of the application of this funding:
 - Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the revenue fund at the end of the financial year. In the past these have been allowed to ‘roll-over’ and be spent in the ordinary course of business, but this practice has been discontinued.
 - Provision for statutory requirements including VAT owing due to timing differences resulting from year-end obligations. The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due.
 - This liability is informed by all provisions.
 - The level of cash-backing is directly informed by the municipality’s cash backing policy.
 - It can be concluded that the council has a surplus against the cash backed and accumulated surpluses reconciliation.

DC20 Fezile Dabi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	67 027	72 286	280 377	199 290	108 182	108 182	(40 802)	8 563	15 029	15 029
Other current investments > 90 days		84 095	211 369	27 740	(3 396)	381	381	162 332	120 160	118 191	122 773
Non-current investments	1										
Cash and investments available:		152 012	283 655	288 117	129 894	108 563	108 563	121 529	128 713	133 220	137 802
Application of cash and investments											
Unspent conditional transfers		11 037	2 342	1 428		1 678	1 678	4 576	2 354	2 437	4 859
Unspent borrowing											
Statutory requirements	2	(3 151)	(1 015)	2 616	(2 172)	(2 172)	(2 172)	98	89	91	93
Other working capital requirements	3	68 750	(62 651)	16 740	25 295	19 750	19 750	5 388	1 015	1 050	6 443
Other provisions											
Long term investments committed	4										
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		74 637	(61 323)	20 785	23 123	18 256	19 256	10 060	3 458	3 578	11 395
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		77 375	344 978	267 332	106 771	89 307	89 307	111 469	125 255	129 642	126 407
Creditors transferred to Debt Relief - Non-Current portion											
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		77 375	344 978	267 332	106 771	89 307	89 307	111 469	125 255	129 642	126 407

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - Include sufficient working capital (e.g. allowing for e % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	342	73 349	(20 383)	(4 263)	1 178	1 178	42	-	-	-
Creditors due	67 092	10 698	(3 653)	21 032	20 929	20 929	5 428	1 015	1 050	6 443
Total	(66 760)	62 651	(16 740)	(25 295)	(18 750)	(18 750)	(5 388)	(1 015)	(1 050)	-

Debtors collection assumptions

Balance outstanding - debtors	9 039	3 311	(724)	9 814	9 814	9 814	52	-	-	-
Estimate of debtors collection rate	3.8%	2215.1%	2817.5%	-43.4%	12.0%	12.0%	80.9%	54.8%	121.8%	0.0%

Long term investments committed

Balance (insert description; eg sinking fund)										
---	--	--	--	--	--	--	--	--	--	--

Reserves to be backed by cash/investments

Housing Development Fund										
Capital replacement				3 100	4 945	4 945		4 050	4 192	4 339
Self-insurance										
Compensation for Occupational Injuries and Sickness										
Employee provident fund										
Non-current provision reserve										
Revaluation reserve										
Investment in associate account										
Capital reserve										
Total	6			3 100	4 945	4 945	-	4 050	4 192	4 339

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

- **Table A9 Assets Management** Capital expenditure comprises of office furniture and equipment has decreased dramatically.
- Capital expenditure is for addition air-conditioners for offices, IT Equipment and data center equipment.
 - ✓ IT Equipment – R 400 000
 - ✓ Data center –R 2000 000
 - ✓ Fleet Management pool vehicles – R 1300 000
 - ✓ Furniture replacements – R 50 000
 - ✓ Air conditioners for offices R300 000.

- **Table A10** has not been completed as the district municipality does not render any basic services

DC20 Fezile Dabi - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE										
Total New Assets	1	225	2 183	282	1 750	2 595	2 595	1 750	1 812	1 875
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	225	225	-	-	-
Intangible Assets		-	-	-	-	225	225	-	-	-
Computer Equipment		201	2 050	240	350	750	750	400	414	428
Furniture and Office Equipment		24	133	42	200	420	420	50	52	54
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	1 200	1 200	1 200	1 300	1 346	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Structure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	489	650	1 650	1 650	2 000	2 070	2 142
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	489	650	1 650	1 650	2 000	2 070	2 142
Infrastructure		-	-	489	650	1 650	1 650	2 000	2 070	2 142
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Structure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	471	240	-	700	700	700	300	311	322
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		275	240	-	300	300	300	300	311	322
Housing		-	-	-	-	-	-	-	-	-
Other Assets		275	240	-	300	300	300	300	311	322
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		196	-	-	400	400	400	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	695	2 423	771	3 100	4 945	4 945	4 050	4 193	4 339
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	489	650	1 650	1 650	2 000	2 070	2 142
Information and Communication Infrastructure		-	-	489	650	1 650	1 650	2 000	2 070	2 142
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		275	240	-	300	300	300	300	311	322
Housing		-	-	-	-	-	-	-	-	-
Other Assets		275	240	-	300	300	300	300	311	322
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	225	225	-	-	-
Licences and Rights		-	-	-	-	225	225	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		201	2 050	240	350	750	750	400	414	428
Furniture and Office Equipment		24	133	42	200	420	420	50	52	54
Machinery and Equipment		196	-	-	400	400	400	-	-	-
Transport Assets		-	-	-	1 200	1 200	1 200	1 300	1 346	1 393
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		695	2 423	771	3 100	4 945	4 945	4 050	4 193	4 339

ASSET REGISTER SUMMARY - PPE (WDV)										
Roads Infrastructure	5	80 044	76 866	80 973	83 144	85 320	85 320	85 292	88 278	91 369
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure				489	650	2 139	2 139	2 501	2 589	2 679
Infrastructure				489	650	2 139	2 139	2 501	2 589	2 679
Community Assets		61 970	49 219	46 179	51 970	51 735	51 735	46 178	47 704	49 468
Heritage Assets		40	29	32	40	33	33	-	-	-
Investment properties										
Other Assets		18 033	18 909	26 968	18 333	18 673	18 673	27 267	28 222	29 210
Biological or Cultivated Assets										
Intangible Assets		1 366	1 124	982	1 366	1 591	1 591	983	1 017	1 053
Computer Equipment		1 430	1 340	2 042	1 780	2 188	2 188	2 685	2 789	2 887
Furniture and Office Equipment		1 316	1 430	496	1 516	1 580	1 580	552	572	593
Machinery and Equipment		511	387	98	911	911	911	88	101	105
Transport Assets		5 377	4 428	3 718	6 577	6 577	6 577	5 018	5 184	5 376
Land										
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	80 044	76 866	80 973	83 144	85 320	85 320	85 292	88 278	91 369
EXPENDITURE OTHER ITEMS										
Depreciation	7	11 067	10 925	10 911	6 510	6 660	6 660	6 160	6 379	6 601
Repairs and Maintenance by Asset Class	3	7 360	7 392	7 015	4 970	4 970	4 970	4 770	4 939	5 111
Roads Infrastructure		3 707	3 633	3 898	1 540	1 680	1 680	1 390	1 440	1 490
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure										
Community Facilities		2 700	2 388	3 263						
Sport and Recreation Facilities										
Community Assets		2 700	2 388	3 263						
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings										
Housing		90	223	149	220	220	220	220	228	236
Other Assets		90	223	149	220	220	220	220	228	236
Biological or Cultivated Assets										
Services										
Licences and Rights										
Intangible Assets										
Computer Equipment		22	34	5	20	20	20	20	21	22
Furniture and Office Equipment		116	193	78	350	350	350	350	363	376
Machinery and Equipment		197	243		200	200	200	200	207	214
Transport Assets		582	442	381	750	900	900	600	621	642
Land										
Zoo's, Marine and Non-biological Animals										
Artwork										
Intangible										
Living Resources										
TOTAL EXPENDITURE OTHER ITEMS		11 067	10 925	10 911	6 510	6 660	6 660	6 160	6 379	6 601
Renewal and upgrading of Existing Assets as % of total capex		57.7%	9.9%	63.4%	43.5%	47.5%	47.5%	56.8%	56.8%	56.8%
Renewal and upgrading of Existing Assets as % of deprecn		6.4%	3.3%	7.0%	27.2%	47.3%	47.3%	48.2%	48.2%	48.2%
R&M as a % of PPE & Investment Property		4.7%	4.7%	4.9%	1.9%	2.0%	2.0%	1.8%	1.7%	1.6%
Renewal and upgrading and R&M as a % of PPE and Investment Property		5.3%	5.0%	5.5%	3.5%	4.8%	4.8%	4.4%	4.4%	4.4%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

PART 2- SUPPORTING DOCUMENTS

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

PAST ACTIVITIES	DATE
Approval of the consolidated IDP and Budget process plan by council	28 August 2023
Budget steering committee (S 72 report and working session on the Adjustment budget for 2023/24)	03 February 2024
Approval of the adjustment budget	07 February 2024
Publication of the Adjustment budget 2023/24 (Budget documents distributed in local libraries and local municipalities within the district)	14 March 2024
IDP & Budget steering committee	18 March 2024
Finance Portfolio committee meeting MPAC meeting (noting the tabling of the draft budget 2024/25)	15 March 2024
Mayoral committee meeting (noting the tabling of the draft budget 2024/25)	19 March 2024

PAST ACTIVITIES	DATE
IDP & Budget steering committee (ensuring a realistically funded Draft budget 2023/24)	18 March 2024.
Council meeting (tabling of the draft budget 2024/25)	27 March 2024
Adherence to the internal MFMA compliance calendar for the Month of April (submission and publication of documents)	01 April 2024
Public Participation meetings (Draft IDP and Draft budget 2024/25)	April 2024
Budget steering committee meeting (consideration of the public participation report)	April and May 2024
Finance Portfolio committee meeting	May 2024
Mayoral committee meeting (noting the approval of the annual budget 2024/25)	May 2024
Council meeting (approval of the annual budget 2024/25)	27 May 2024

DC20 Fezile Dabi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Exchange Revenue											
Total Property Rates	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - Electricity											
Total Service charges - Electricity	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Service charges - Water											
Total Service charges - Water	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management											
Total refuse removal revenue	6	-	-	-	-	-	-	-	-	-	-
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	68 533	71 791	73 089	79 368	80 864	80 864	50 725	81 851	84 714	87 576
Pension and UIF Contributions		11 503	12 594	12 735	14 808	14 778	14 778	9 084	15 445	15 979	16 535
Medical Aid Contributions		5 295	5 719	6 080	7 221	7 082	7 082	4 317	7 786	8 071	8 354
Overtime		2 093	2 578	2 820	2 921	2 563	2 563	1 852	3 082	3 190	3 302
Performance Bonus		4 729	6 310	5 713	6 858	7 037	7 037	4 532	6 201	6 418	6 644
Motor Vehicle Allowance		13 585	14 681	14 128	17 131	16 848	16 848	10 503	16 233	16 802	17 389
Cellphone Allowance		-	-	-	1 150	38	38	-	-	-	-
Housing Allowances		594	638	737	826	868	868	528	674	904	934
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		1 846	2 987	2 782	27	2 600	2 600	-	1 420	1 472	1 525
Long service awards		-	-	-	750	750	750	-	600	621	643
Post-retirement benefit obligations	4	5 275	5 455	6 226	1 625	1 625	1 625	-	4 355	4 507	4 684
Sub-total	5	113 455	122 746	124 288	132 785	135 051	135 051	81 341	137 859	142 679	147 666
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	113 455	122 746	124 288	132 785	135 051	135 051	81 341	137 859	142 679	147 666

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		7 072	7 150	6 487	4 720	4 720	4 720	—	4 620	4 680	4 643
Lease amortisation		288	242	285	250	250	250	—	250	259	288
Capital asset impairment		—	—	242	—	—	—	—	—	—	—
Total Depreciation and amortisation	1	7 360	7 392	7 015	4 970	4 970	4 970	—	4 770	4 939	5 111
Bulk purchases - electricity											
Electricity bulk purchases		—	—	—	—	—	—	—	—	—	—
Total bulk purchases	1	—									
Transfers and grants											
Cash transfers and grants		892	1 562	615	700	775	775	352	850	881	612
Non-cash transfers and grants		4 288	1 640	1 361	1 230	1 760	1 780	269	1 640	1 699	1 758
Total transfers and grants	1	5 177	3 202	2 177	1 930	2 535	2 555	641	2 490	2 580	2 670
Contracted Services											
Contracted Services		4 233	2 930	1 753	1 316	2 178	2 178	1 029	1 445	1 495	1 545
Construction and Professional Services		11 069	10 682	4 911	7 710	7 638	7 638	658	10 025	10 467	10 901
Contracts		4 700	5 010	4 415	2 205	2 495	2 495	764	2 973	3 081	3 190
Total contracted services		20 002	18 622	11 079	11 230	12 311	12 311	2 451	14 443	14 983	15 536
Operational Costs											
Collection costs		—	—	—	—	—	—	—	—	—	—
Contributions to 'other' provisions		—	—	—	—	—	—	—	—	—	—
Audit fees		5 680	3 679	4 189	4 300	5 400	5 400	5 289	5 000	5 175	5 356
Other Operational Costs		20 266	23 989	14 872	17 370	18 258	18 256	10 561	19 293	19 978	20 678
Total Operational Costs	1	25 947	27 868	19 061	21 670	23 656	23 656	15 850	24 293	25 153	25 034

Repairs and Maintenance by Expenditure Item											
Employee related costs	8	—	—	—	—	—	—	—	—	—	—
Inventory Consumed (Project Maintenance)		—	—	—	—	—	—	—	—	—	—
Contracted Services		3 648	3 466	3 831	1 480	1 630	1 630	656	1 330	1 378	1 428
Operational Costs		—	—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	8	3 648	3 466	3 831	1 480	1 630	1 630	656	1 330	1 378	1 428

Inventory Consumed											
Inventory Consumed - Water		—	—	—	—	—	—	—	—	—	—
Inventory Consumed - Other		—	—	—	—	2 651	2 651	—	—	—	—
Total Inventory Consumed & Other Material		—	—	—	—	2 651	2 651	—	—	—	—

check (50) (67) (65) (60) (60) (60) (60) (60) (62) (64)

References

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. This sub-total must agree with the total on SA22, but excluding councillor and board member items
4. Expenditure to meet any 'unfunded obligations'
5. Include a note for each revenue item that is affected by 'revenue foregone'
6. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
7. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

DC20 Fazile Dabi - Supporting Table SA2 Matrix Financial Performance Budget revenue source/expenditure type and dept

Description	Ref	Vote 01 - Council General	Vote 02 - Executive Mayor	Vote 03 - Office Of The Speaker	Vote 04 - Mayoral Committee	Vote 05 - Municipal Manager	Vote 06 - Financial Services	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 - Environmental Management Unit	Vote 14 - Local Economic Development Sports And Facilities	Vote 15 - Other	Total
R thousand																	
Revenues																	
Exchange Revenue																	
Service charges - Electricity																	
Service charges - Water																	
Service charges - Waste Water Management																	
Service charges - Waste Management																	
Sale of Goods and Rendering of Services							57										57
Agency services																	
Interest																	
Interest earned from Receivables																	
Interest earned from Current and Non Current Assets							6 500										6 500
Dividends																	
Rent on Land																	
Rental from Fixed Assets																	
License and permits																	
Operational Revenue							410										410
Non-Exchange Revenue																	
Property sales																	
Surcharges and Taxes																	
Fines, penalties and forfeits																	
License or permits																	
Transfer and subsidies - Operational							182 354										182 354
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets																	
Other Gains																	
Discontinued Operations																	
Total Revenues (including capital transfers and contributions)							189 321										189 321
Expenditure																	
Employee related costs		4 855	4 585	4 444		28 612	19 449	1 468	5 796	22 328	10 881	4 223	18 010	3 004	10 002		137 859
Remuneration of councillors		2 644	1 070	868	4 048												6 628
Build purchases - electricity																	
Inventory consumed																	
Debt impairment																	
Depreciation and amortisation		1 520					500	650									1 800
Interest																	
Contracted services		100	500	335		1 870	1 785	250	3 175	3 503	1 010	215	845	435	420		14 443
Transfers and subsidies			1 140	400								100					850
Irrecoverable debts written off																	
Operational costs		7 044	645	529	250	1 415	2 252	2 071	406	5 471	800	370	2 089	382	472		24 283
Losses on disposal of Assets																	
Other Losses																	
Total Expenditure		18 263	6 940	6 574	4 296	21 895	23 995	4 759	9 379	31 302	12 771	4 908	20 844	3 821	13 544		
Surplus/(Deficit)		(18 263)	(6 940)	(6 574)	(4 296)	(21 895)	(15 336)	(4 758)	(9 379)	(31 302)	(12 771)	(4 908)	(20 844)	(3 821)	(13 544)		(3 160)
Transfers and subsidies - capital (monetary allocations)																	
Transfers and subsidies - capital (in-kind)																	
Surplus/(Deficit) after capital transfers & contributions		(18 263)	(6 940)	(6 574)	(4 296)	(21 895)	(15 336)	(4 758)	(9 379)	(31 302)	(12 771)	(4 908)	(20 844)	(3 821)	(13 544)		(3 160)
References																	
1. Depreciation column to be based on municipal organisation structure																	

Work-in-progress											
Opening Balance											
Materials											
Transfers											
Closing balance - Work-in-progress											
Housing Stock											
Opening Balance											
Acquisitions											
Transfers											
Sales											
Closing Balance - Housing Stock											
Land											
Opening Balance											
Acquisitions											
Sales											
Adjustments											
Correction of Prior period errors											
Transfers											
Closing Balance - Land											
Closing Balance - Inventory & Consumables											
Property, plant and equipment (PPE)											
PPE at cost/valuation (incl. finance leases)	3	169 280	164 293	174 847	172 300	174 516	174 516	176 912	179 197	185 472	181 954
Lesses recognized as PPE		49	49	49	48	49	49	49	49	51	53
Less: Accumulated depreciation		84 481	88 628	86 582	84 491	84 959	84 669	83 592	83 593	82 731	85 978
Total Property, plant and equipment (PPE)	2	84 838	75 713	86 304	87 808	89 699	89 699	89 388	89 653	82 792	95 041
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)			1 038		1 038	1 038	1 038	1 038	1 038	1 074	1 112
Current portion of long-term liabilities				1 038		1 038	1 038	1 038	1 038	1 074	1 112
Total Current liabilities - Financial liabilities				1 038		1 038	1 038	1 038	1 038	1 074	1 112
Trade and other payables from exchange transactions	5	67 092	10 696	(3 453)	21 032	20 929	20 929	5 428	1 015	1 050	8 443
Trade payables		11 037	2 342	1 428		1 678	1 678	4 576	2 354	2 437	4 639
Trade receivables		(238)	(238)	(238)	(239)	(239)	(239)	(239)	(239)	(248)	(257)
VAT	2	77 895	12 802	(2 464)	20 793	22 368	22 368	9 765	3 130	3 239	11 041
Total Trade and other payables from exchange transactions											
Borrowing	4		(5)		856						
Bank overdrafts			(5)		856						
Bank loans			(9)								
Total Borrowing											
Provisions		15 415	17 602	16 384	14 990	14 990	14 990	16 384	16 384	18 967	17 550
Provision for doubtful debts		18 021	18 031	20 825	18 021	18 021	18 021	17 494	17 494	18 106	18 740
Provision for other liabilities		33 436	36 639	37 209	33 011	33 011	33 011	33 878	33 878	36 063	36 290
Total Provisions											
CHANGES IN NET ASSETS											
Accumulated surplus/deficit		145 677	128 273	116 888	104 868	140 530	140 530	125 081	164 072	171 198	176 880
Accumulated surplus/deficit - opening balance											
GRAP adjustments		145 677	128 273	116 888	104 868	140 530	140 530	125 081	164 072	171 198	176 880
Revised balance		(2 246)	(8 087)	16 672	4 180	(2 556)	(2 556)	30 600	(3 180)	(4 610)	(4 505)
Surplus/Deficit											
Transfers to/from Reserves					(2 800)	5 282	5 282				
Depreciation effects											
Other adjustments		(12 911)	(368)	(5 300)				(35)			
Accumulated Surplus/Deficit	1	131 020	119 810	128 281	109 668	143 223	143 222	155 546	160 912	166 548	172 375
Reserves											
Housing Development Fund					3 100	4 945	4 945		4 050	4 192	4 338
Capital replacement											
Self-insurance											
Other reserves		2 560	1 564	12 311	7 560	2 560	2 560	12 311	12 311	12 742	13 188
Revaluation		2 560	1 564	12 311	7 560	7 560	7 560	12 311	12 311	16 934	17 527
Total Reserves	2										
TOTAL COMMUNITY WEAL THREATS	2	133 380	121 364	146 072	172 358	195 729	195 729	167 858	177 273	183 400	188 062

Adherence to the internal MFMA compliance calendar for the Month of May 202425(submission and publication of documents)	14 June 2024
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2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

There is an active team in charge of the alignment on the strategic documents, which deals with the following; intergrated development planning, annual budgets, performance management, reporting, monitoring and evaluation.

SA4

This table shows the reconciliation of IDP strategic objectives and budget (revenue)

SA5

This table shows the reconciliation of IDP strategic objectives and budget (operating expenditure)

SA6

This table shows the reconciliation of IDP strategic objectives and budget (capital expenditure)

(Supporting tables SA4, SA5, SA6)

2.3 MEASURABLE PERFORMANCE OBJECTIVES

Table SA7 is linked to Table A10 which outlines the basic service delivery measurement, no information has been captured on these tables, the information relates to household service targets on water, sanitation/ sewerage, energy and refuse.

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

Council must take note that the following policies relate to the budget and its implementation:

Budget and Reporting Policy	(under Review)
Asset management Policy	(under Review)
Supply Chain Management Policy	(under Review)
Budget Virement Policy	(under Review)
Banking and Investment Policy	(under Review)
Funding and reserves Policy	(under Review)

The above policies can also be accessed from www.feziledabi.gov.za

DC20 Fezile Dabi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
GOOD GOVERNANCE & PUBLIC PARTICIPATION				4	(8)	-	-	-	-	-	-	-
FINANCIAL VIABILITY AND MANAGEMENT				175 717	178 086	188 462	185 016	186 893	186 893	189 321	194 653	201 753
BASIC SERVICE DELIVERY & INFRASTRUCTURE				-	-	-	-	-	-	-	-	-
MFVF/ OPMFNT MUNICIPAL TRANSFORMATION AND ORGANISATION				-	-	-	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	175 721	178 078	188 462	185 016	186 893	186 893	189 321	194 653	201 753

References

1. Total revenue must reconcile to Table AA Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

DC20 Fezile Dabi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
GOOD GOVERNANCE & PUBLIC PARTICIPATION				59 475	56 657	57 601	55 256	63 491	63 491	67 248	69 611	72 046
FINANCIAL VIABILITY AND MANAGEMENT				29 185	35 969	31 004	28 514	30 039	30 039	30 368	31 435	32 533
LOCAL ECONOMIC DEVELOPMENT				15 935	15 576	10 574	15 973	14 613	14 613	13 574	14 052	14 545
BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				48 129	52 814	48 159	53 213	51 778	51 778	53 028	54 911	56 854
MUNICIPAL TRANSFORMATION AND ORGANISATION				30 202	30 907	27 633	30 641	29 961	29 961	31 382	32 484	33 622
Allocations to other priorities												
Total Expenditure				182 926	191 923	174 970	183 587	189 881	189 881	195 601	202 493	209 600

References
 1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
 2. Balance of allocations not directly linked to an IDP strategic objective

DC20 Fezile Dabi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
GOOD GOVERNANCE & PUBLIC PARTICIPATION				198	111	42	1 400	1 400	1 400	1 350	1 398	1 447
FINANCIAL VIABILITY AND MANAGEMENT				202	2 072	729	1 000	2 625	2 625	2 400	2 484	2 570
BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				295	240	-	700	920	920	300	311	322
MUNICIPAL TRANSFORMATION AND ORGANISATION				-	-	-	-	-	-	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	695	2 423	771	3 100	4 945	4 945	4 050	4 193	4 339

- References**
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
 2. Goal code must be used on Table SA36
 3. Balance of allocations not directly linked to an IDP strategic objective

DC20 Fezile Dabi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating	Interest & Principal Paid / Operating Expenditure	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing / Own Revenue	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.1	22.5	(201.3)	6.8	5.2	5.2	11.4	30.9	30.9	11.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.1	22.5	(201.3)	6.8	5.2	5.2	11.4	30.9	30.9	11.3
Liquidity Ratio	Monetary Assets/Current Liabilities	2.0	22.2	(202.1)	6.2	4.6	4.6	11.2	30.9	30.9	11.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	6.8%	2.3%	-1.9%	6.3%	6.3%	6.3%	-0.2%	-0.2%	-0.2%	-0.2%
Longstanding Debtors Recovered											
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 55(e))	100.1%	14.8%	-1.4%	15.8%	19.3%	18.3%	-13.3%	11.9%	7.0%	42.9%
Creditors to Cash and Investments											
Other Indicators											
Total Revenue Excess (Rand '000)											
Total Volume Losses (MW) non technical											
Total Cost of Losses (Rand '000)											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Sub-Programs											
Water treatment works											
Nature sources											
Total Volume Losses (M3)											
Total Cost of Losses (Rand '000)											
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	64.6%	68.9%	65.9%	71.8%	72.3%	72.3%	59.8%	72.8%	73.3%	73.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	69.1%	73.0%	70.2%	76.2%	76.7%	76.7%	107.6%	77.4%	77.9%	77.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	2.0%	2.1%	0.8%	0.9%	0.9%	1.0%	0.7%	0.7%	0.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	4.3%	4.2%	3.6%	2.7%	2.7%	2.7%	0.0%	2.5%	2.5%	2.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	12.2	26.4	31.4	24.7	24.9	31.8	22.7	31.6	-	-
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	9009.1%	3441.3%	-1742.7%	233932.3%	3748.9%	3748.9%	-3408.4%	-575.4%	-574.6%	-573.6%
Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.3	5.4	20.6	9.9	7.8	7.8	(5.1)	0.6	1.0	1.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC20 Fazilo Dabi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding Measures												
Cash equivalents at the year end - R000	18(1)(b)	1	67 027	72 286	280 377	133 260	108 182	108 182	(40 602)	8 583	15 029	15 029
Cash + Investments at the year end less applications - R000	18(1)(b)	2	77 375	344 878	267 332	106 771	89 307	89 307	111 469	125 255	129 842	128 407
Cash year end monthly employee/applier payments surplus/deficit) excluding depreciation offset: R000	18(1)(b)	3	5.3	5.6	20.6	9.9	7.8	7.8	(5.1)	0.6	1.0	1.0
Service charge rev % change - macro CPIx target exclusive	18(1)(c)	4	(2.246)	(8.897)	(8.872)	4.180	(2.588)	(2.588)	30 500	(3 160)	(4 610)	(4 509)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	5	N/A	(5.2%)	(9.7%)	(0.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	3.8%	2215.1%	2817.5%	(43.4%)	12.0%	12.0%	12.0%	80.8%	54.0%	121.8%
Debt Impairment expense as a % of total billable revenue	18(1)(a)(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)(c)	8	87.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (incl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislative allocations	18(1)(a)	10	N/A	(53.4%)	(121.9%)	(1495.7%)	0.0%	0.0%	(26.9%)	(10.4%)	0.0%	0.0%
Current consumer debtors % change - Incr/Decr	18(1)(b)	11	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - Incr/Decr	18(1)(b)	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(b)	13	4.7%	4.9%	4.9%	1.8%	2.0%	2.0%	1.8%	1.7%	1.6%	0.0%
Asset renewal % of capital budget	20(1)(b)	14	0.0%	0.0%	83.4%	21.0%	33.4%	33.4%	0.0%	49.4%	49.4%	49.4%

- References**
1. Positive cash balances indicative of minimum compliance - subject to 2
 2. Deficit cash and investment applications (deficit) from cash balances
 3. Indicative of sufficient liquidity to meet average monthly operating payments
 4. Indicative of needed operational requirements
 5. Indicative of adherence to macro-economic targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classifications)
 6. Realistic average cash collection forecasts as % of annual billable revenue
 7. Realistic average increase in debt impairment (doublet debt) provision
 8. Indicative of planned capital expenditure level & cash payment timing
 9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing
 10. Substantiation of National/Provincial allocations included in budget
 11. Indicative of realistic current annum debtor collection targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classifications)
 12. Indicative of realistic long term asset debtor collection targets (prior to 2023/24 revenue not available for high capacity municipalities and later for other capacity classifications)
 13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
 14. Indicative of a credible allowance for asset renewal projects as % of total capital projects - detailed cash of plan - functioning assets revenue protection

Supporting Indicators	MFMA section	Ref	2020/21	2021/22	2022/23	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
% Incr (total service charges (incl prop rates)	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Incr Property Tax	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Incr Service charges - Electricity	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Incr Service charges - Water	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Incr Service charges - Waste Water Management	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Incr Service charges - Waste Management	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Incr In Sale of Goods and Rendering of Services	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Property rates	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Agency services	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding	18(1)(a)		695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Cash receipts from ratepayers	18(1)(a)		37 042	171 921	127 795	(1 149)	405	405	2 382	255	588	588
Ratepayer & Other revenue	18(1)(a)		909 288	7 281	4 536	2 945	3 372	3 372	2 945	497	403	499
Long term receivables (current and non-current)	18(1)(b)	N/A	9 430	(5 720)	(4 635)	(4 635)	(4 635)	(4 635)	(9 760)	(50)	-	-
Operating and Capital Grant Revenue	18(1)(a)		695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Capital expenditure - total	20(1)(b)		695	2 423	771	3 100	4 945	4 945	1 065	4 050	4 193	4 339
Capital expenditure - renewal	20(1)(b)		-	-	489	850	1 650	1 650	2 000	2 070	2 142	2 142

Supporting benchmarks	2020/21	2021/22	2022/23	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Growth guideline maximum	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	4.3%	3.9%	4.8%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY	-	-	-	-	-	-	-	-	-	-
DoRA capital grants total MFY	-	-	-	-	-	-	-	-	-	-
Provincial operating grants	-	-	-	-	-	-	-	-	-	-
Provincial capital grants	-	-	-	-	-	-	-	-	-	-
District Municipality grants	-	-	-	-	-	-	-	-	-	-
Total grants/conditional national, provincial and district grants	-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arsars inclusive)	-	-	-	-	-	-	-	-	-	-

DoRA operating

Total Change in consumer debtors (current and non-current) N/A (5 720) (4 035) 10 638 - - (9 760) (92) - -

Total Operating Revenue	2020/21	2021/22	2022/23	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Operating Revenue	175 721	178 078	188 462	185 016	186 893	186 893	136 093	189 321	194 653	201 753
Total Operating Expenditure	180 174	188 102	171 790	180 836	189 481	189 481	125 553	182 481	189 263	206 258
Operating Performance Surplus/Deficit	(4 452)	(10 023)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Cash and Cash Equivalents (31 June 2021)										
2020/21	67 027	72 286	280 377	133 260	108 182	108 182	(40 602)	8 583	15 029	15 029
2021/22	77 375	344 878	267 332	106 771	89 307	89 307	111 469	125 255	129 842	128 407
2022/23	5.3	5.6	20.6	9.9	7.8	7.8	(5.1)	0.6	1.0	1.0
2023/24	(2.246)	(8.897)	(8.872)	4.180	(2.588)	(2.588)	30 500	(3 160)	(4 610)	(4 509)
2024/25	N/A	(5.2%)	(9.7%)	(0.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)	(5.0%)
2025/26	3.8%	2215.1%	2817.5%	(43.4%)	12.0%	12.0%	12.0%	80.8%	54.0%	121.8%
2026/27	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2027/28	87.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2028/29	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2029/30	N/A	(53.4%)	(121.9%)	(1495.7%)	0.0%	0.0%	(26.9%)	(10.4%)	0.0%	0.0%
2030/31	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2031/32	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2032/33	4.7%	4.9%	4.9%	1.8%	2.0%	2.0%	1.8%	1.7%	1.6%	0.0%
2033/34	0.0%	0.0%	83.4%	21.0%	33.4%	33.4%	0.0%	49.4%	49.4%	49.4%

High Level Outcome of Funding Compliance	2020/21	2021/22	2022/23	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Operating Revenue	175 721	178 078	188 462	185 016	186 893	186 893	136 093	189 321	194 653	201 753
Total Operating Expenditure	180 174	188 102	171 790	180 836	189 481	189 481	125 553	182 481	189 263	206 258
Surplus/(Deficit) Budgeted Operating Statement	(4 452)	(10 023)	16 672	4 180	(2 588)	(2 588)	30 500	(3 160)	(4 610)	(4 505)
Surplus/(Deficit) Considering Reserves and Cash Banking	77 375	344 878	267 332	106 771	89 307	89 307	111 469	125 255	129 842	128 407
MTRF Funded (Y) / Unfunded (N)	15	1	1	1	1	1	1	1	1	1
MTRF Funded / Unfunded %	15	✓	✓	✓	✓	✓	✓	✓	✓	✓

References
15. Subject to figures provided in Schedules.

Table SA 15 & 16

Investment particulars by type

The investment that the municipality hold in 2024/25 financial year is estimated to the amount of R60 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.

INVESTMENT REGISTER

MONTH ENDING: 29 February 2024

BANK BALANCES

Account Name	Account No.	Institution	Opening Balance as at 01/02/2024	Closing Balance as at 29/02/2024	Movement between the acc/ payments made
Fezile Dabi District	43 108520	Standard bank	75 604 063	63 049 206	-12 554 857
Fezile Dabi Cheque Account	5-2000-0100	ABSA	279 317	279 088	-229
Fezile Dabi Savings Account	9-07039-9717	ABSA	256 244	257 919	1 676
Fezile Dabi HIV	9-20926-9959	ABSA	1 338	1 343	5
Cash On Hand			76 140 961	63 587 550	-12 553 411
Total investments			59 623 514	43 802 105	-15 821 409
TOTAL CASH AND CASH EQUIVALENTS			135 764 475	107 389 661	-15 819 957

INVESTMENT BALANCES

BANK NAME	ACC NUMBER	TYPE	Term (Days)	OPENING DATE	OPENING BALANCE 01/02/2024	RE-INVESTMENT/ DEPOSIT DURING THE MONTH	INTEREST RATE	ACTUAL INTEREST RECEIVED	ESTIMATED INTEREST RECEIVED	CLOSING BALANCE 29/02/2024	REDEMPTION/ WITHDRAWAL	DATE OF WITHDRAWAL	MATURITY DATE
NEDBANK	7288009165/17	Invest	30	01/02/2024	886 241		7.75	5 457		0	891 698	29/02/2024	
NEDBANK	7288009165/17	Invest	30	01/01/2024		891 698	7.75			891 698			30/03/2024
ABSA	2067390363	Invest	90	16/01/2024	16 128 994		8.50			16 128 994			16/04/2024
ABSA	2067390363	Invest	90	01/02/2023	0		-			0			
STANDARD	728670534/008	Invest	30	23/01/2024	9 259 959		8.45	66 456		9 326 415	9 326 415	23/02/2024	24/03/2024
STANDARD	728670534/008	Invest	30	23/02/2024		9 326 415	8.45			0			
STANDARD	728670534/006	Invest	30	23/01/20224	15 805 410		8.45	109 772		0	15 915 182	23/02/2024	
STANDARD	728670534/006	Invest	30	23/02/2024		15 915 182	8.45			15 915 182			23/03/2024
STANDARD	728670534/010	Invest	30	27/01/2024	17 542 911		8.45	125 900		0	17 668 812	28/02/2024	
STANDARD	728670534/010	Invest	30	28/02/2024		17 668 812	8.45			17 668 812			28/03/2024
TOTAL					59 623 514	43 802 105		307 585	0	59 931 099	43 802 105		

JC20 Fezile Dabi - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		984	3 224	4 237	984	1	1	1	1	1
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		82 654	82 687	75 910	82 654	60 701	60 701	43 104	44 613	46 174
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	83 638	85 911	80 146	83 638	60 702	60 702	43 105	44 614	46 175
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		83 638	85 911	80 146	83 638	60 702	60 702	43 105	44 614	46 175

DC20 Fezile Dabi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	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
		Yes/Months	30 days												
Parent Municipality	1														
Cell Account		30 days	cell account	Yes	Variable	6.5	0			31 March 2023	-	-	-	-	-
Standard Bank 72857534008		30 days	cell account	Yes	Variable	0	0			30 June 2023	-	-	-	-	-
Aliba		90 days	cell account	Yes	Variable	6.9	0			16 January 2024	16 129	-	-	-	16 129
Standard Bank 72857534008		30 days	cell account	Yes	Variable	8.45	0			23 February 2024	9 194	128	-	-	9 322
Standard Bank 72857534008		30 days	cell account	Yes	Variable	8.45	0			23 February 2024	15 699	219	-	-	15 918
Standard Bank 72857534010		30 days	cell account	Yes	Variable	8.45	0			28 February 2024	17 422	247	-	-	17 669
Municipality sub-total		30 days	cell account	Yes	Variable	7.75	0			28 February 2024	890	11	-	-	892
Entity											59 315				59 321
N/A															
Entity sub-total															
TOTAL INVESTMENTS AND INTEREST	1										59 315				59 321

References:

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order.
3. If 'variable' is selected in column F, input interest rate range.
4. Withdrawals to be entered as negative.

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

Revenue assumptions

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors.

There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending. It is important to note that the municipal equitable share as a policy instrument is meant to subsidise services to the poorest of the poor and not to pay municipal creditors. This bad practice by municipalities will have to be addressed as a matter of urgency. Municipal creditors should be advised that municipalities cannot use funds allocated for basic service provision to pay creditors.

Municipalities must ensure that they render basic services, maintain their assets and a clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to strengthen awareness and participation and to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in increased employment.

Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

Funding Depreciation

The information shared in Circular 115 regarding the funding of the depreciation refers. It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service,

DC20 Fezile Dabi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:										
Operating Transfers and Grants										
National Government:		3 700	167 723	174 789	177 474	177 474	177 474	181 154	187 442	194 291
Local Government Equitable Share		-	164 125	168 576	173 824	173 824	173 824	177 399	183 477	190 008
Energy Efficiency and Demand Side Management		2 700	2 398	3 281	-	-	-	-	-	-
Local Government Financial Management Grant		1 000	1 200	591	1 300	1 300	1 300	1 300	1 400	1 600
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	2 341	2 350	2 350	2 350	2 455	2 565	2 683
Provincial Government:		3 524	3 826	-	-	-	-	-	-	-
Capacity Building and Other Grants		3 524	3 826	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	1 027	1 097	1 097	1 097	1 200	-	-
Local Government Water and Related Service SETA		-	-	-	-	-	-	-	-	-
Skill Development and Training		-	-	1 027	1 097	1 097	1 097	1 200	-	-
Total Operating Transfers and Grants	5	7 224	171 549	175 816	178 571	178 571	178 571	182 354	187 442	194 291
Capital Transfers and Grants										
National Government:		2 206	1 927	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 206	1 927	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	2 206	1 927	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		9 430	173 476	175 816	178 571	178 571	178 571	182 354	187 442	194 291

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

failing which the depreciation will not be cash backed on Table A7 and will remain a journal entry with no value as mentioned in MFMA Circular No. 115.

These changes are shown in Schedule 4, Part B; Schedule 5, Part B and Schedule 6, Part B of the bill.

R 182,354,000

Operating grants and subsidies are as per the Division of Revenue Act

Interest earned on external investments

Investment	R 5 000 000
Interest on Current Account	<u>R 1500 000</u>
Total Interest for the year	<u>R 6 500 000</u>

The interest earned on external investments is based on the assumption that the average interest rate range from 8, 00 % on the investments in the next financial year and these are short term investments.

Other Income (Operational and sales of goods /rendering of services revenue)

R 445 000

Description	Amount (R)
Operational Revenue	
Refund	50 000.00
Insurance Claims Received	10 000.00
Bad debts recovery	
Skills levy- seta	150 000.00
Private Telephone Deductions	200 000.00
Total Operational Revenue	<u>410 000.00</u>
Sales of goods and rendering of services	
Sale of :Tender Documents	7 000.00
Fire services management fee	50 000.00
Total Sales & Rendering of Services	<u>57 000.00</u>

Assumptions used for projecting some of the above figures are based on averaging methods and the most appropriate average was used to come up with the estimation
Sales on tender documents is expected to be as follows:

54 documents @ R50, and 2 documents =R2 700
 @ R250 and 12 = R3000
 8.67 documents @ R150=R 1300 which gives a total of R 7 000 (users of this document should take note of a rounding error amounting to R 0)

Expenditure assumptions

An increase of 6.5% on employee's related costs (excluding updates on salary notches) and 4.00% on Remuneration of councilors has been applied; in the absence of other information contained in circular 128 and 126 which has been issued after the tabling of the National budget the aforesaid estimates are as per circular.

All other General and Capital Expenses have been budgeted in line with the user's Inputs, applying the combination of Zero-Based and Incremental Budgeting approaches, projected cost of living increase adjustments as well as taking into account previous years' circulars, circular 59, circular 74 and application of circular 75 and 80, 86 will also be effected as well during the steering committee session.

2.6 OVERVIEW OF BUDGET FUNDING

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

Realistically anticipates revenues to be collected

Cash- backed accumulated funds from previous years 'surpluses not committed for other purposes; and

Borrowed funds, but only for capital budget referred to in section 17(2)

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Under old budget formats a 'balanced' income generated approach was key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats (mSCOA) demand that the budgeted Statement of Financial Performance, the Budgeted Statement of Financial Position and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability to ensure that the budget is funded.

Total revenue

R 189 321 000

Table A7 and Table A8 - budget main tables indicate the detailed funding of the budget, derived from the said tables there is a budget deficit amounting to R7, 1 million a scheduled meeting for the 18 of March 2024 (Budget steering committee) in order to ensure that the budget is funded from realistically anticipated sources of revenue and that prioritization takes place to avoid budget deficits.

Credible Budget

Amongst other things, a credible budget is a budget that:

Funds only activities consistent with the revised IDP and vice versa, ensuring the IDP is realistically achievable given the financial constraints of the municipality;

Is achievable in terms of agreed service delivery and performance targets;

Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;

Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in short term, medium and long term); and

Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget set out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under spending due to collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and fairly close to the final approved budget.

2.7 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Table S A19

This table outlines the expenditure on transfers and grant programmes

(Please turn over for attached table S A19)

2.8 COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

Table S A22

This table gives a summary of councilor and staff benefits (was updated in line with circular 99 issued recently)

Table S A23

This table gives a summary of salaries, allowances & benefits for political office bearers/councillors/senior managers (was updated in line with circular 99 issued recently)

Table S A24

CG20 Fezile Dabi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		182 926	188 438	174 022	182 500	188 784	188 784	194 401	201 251	208 315
Local Government Equitable Share		8 568	11 887	167 806	178 493	184 994	184 994	190 210	196 889	203 772
Energy Efficiency and Demand Side Management Grant		2 700	2 398	3 283	-	-	-	-	-	-
Local Government Financial Management Grant		1 905	1 469	592	1 657	1 440	1 440	1 736	1 797	1 860
Municipal Disaster Relief Grant		373	1 371	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
RSC Levy Replacement		167 173	169 386	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 206	1 927	2 341	2 350	2 350	2 350	2 455	2 565	2 683
Provincial Government:		-	3 485	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	3 485	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	948	1 097	1 097	1 097	1 200	1 242	1 285
Skill Development and Training		-	-	948	1 097	1 097	1 097	1 200	1 242	1 285
Total operating expenditure of Transfers and Grants:		182 926	191 923	174 970	183 597	189 881	189 881	195 601	202 493	209 600
Capital expenditure of Transfers and Grants										
National Government:		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

2020 Fezile Dabi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(24 577)	(28 777)	(20 527)	-	(19 863)	(19 863)	(20 539)	(21 258)	(22 003)
Current year receipts		(3 826)	(3 945)	31	(4 747)	(4 747)	(4 747)	(3 755)	(3 887)	(4 023)
Repayment of grants		-	8 437	-	-	-	-	-	-	(573)
Conditions met - transferred to revenue		(28 031)	(44 985)	(21 379)	(9 494)	(29 357)	(29 357)	(28 049)	(29 032)	(29 476)
Conditions still to be met - transferred to liabilities		(373)	3 826	883	4 747	4 747	4 747	3 755	3 887	4 023
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		(28 031)	(44 985)	(21 379)	(9 494)	(29 357)	(29 357)	(28 049)	(29 032)	(29 476)
Total operating transfers and grants - CTBM	2	(373)	3 826	883	4 747	4 747	4 747	3 755	3 887	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		18 082	17 809	18 185	-	18 185	18 185	18 185	18 821	19 480
Current year receipts		-	(309)	(2 341)	-	-	-	-	-	-
Conditions met - transferred to revenue		18 356	17 499	13 503	-	18 185	18 185	18 185	18 821	19 480
Conditions still to be met - transferred to liabilities		(274)	-	2 341	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		(69)	(69)	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(69)	(69)	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		18 267	17 430	13 503	-	18 185	18 185	18 185	18 821	19 480
Total capital transfers and grants - CTBM	2	(274)	-	2 341	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		(9 744)	(27 555)	(7 876)	(9 494)	(11 172)	(11 172)	(9 864)	(10 211)	(9 996)
TOTAL TRANSFERS AND GRANTS - CTBM		(847)	3 826	3 224	4 747	4 747	4 747	3 755	3 887	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

C20 Fezile Dabi - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
thousand											
Cash Transfers to other municipalities <i>Insert description</i>	-1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Emu'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Non Prof. Tourism</i>		-	174	32	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	174	32	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Emergency Funding</i>		-	-	-	100	100	100	-	100	104	108
<i>Hh Oth Trans: Bursaries Non Employee</i>		882	764	683	500	600	500	283	600	518	536
<i>Ts_O_M_Hh_Cash_Unspecified</i>		-	-	-	-	-	-	-	-	-	-
<i>Ts_O_M_Hh_Ssp_Soc_Ass_Grant In Aid</i>		10	624	100	100	175	175	69	250	259	288
Total Cash Transfers To Groups Of Individuals:		892	1 388	783	700	775	775	352	850	881	912
TOTAL CASH TRANSFERS AND GRANTS	6	892	1 562	815	700	775	775	352	850	881	912
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Ts_O_M_Munic Ent</i>	2										
Total Non-Cash Transfers To Entities/Emu'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>N-P Ub Sch: Higher Education Sa (Hese)</i>	4	175	24	206	100	100	100	-	100	104	108
Total Non-Cash Grants To Organisations		175	24	206	100	100	100	-	100	104	108
Grants to Groups of Individuals <i>Hh Oth Trans: Rural Dev - Skill Dev&Tral</i>	5	481	555	65	100	100	100	25	100	104	108
<i>Hh Oth Trans: Rural Dev - Sust Econ Opp</i>		1 069	501	473	550	550	550	134	550	569	588
<i>Hh Sep : Social Relief</i>		25	-	-	-	-	-	-	-	-	-
<i>Ts_O_M_Hh_Cash_Distr To Hiv Ngo</i>		-	-	-	-	-	-	-	-	-	-
<i>Ts_O_M_Hh_Soc Assis: Social Relief</i>		2 536	580	598	480	1 030	1 030	130	880	822	954
Total Non-Cash Grants To Groups Of Individuals:		4 111	1 617	1 155	1 130	1 680	1 680	289	1 540	1 595	1 650
TOTAL NON-CASH TRANSFERS AND GRANTS		4 286	1 640	1 361	1 230	1 780	1 780	289	1 640	1 699	1 758
TOTAL TRANSFERS AND GRANTS	6	5 177	3 202	2 177	1 930	2 555	2 555	641	2 490	2 580	2 670

References
insert description listed by municipal name and demarcation code of recipient
insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
insert description of each other organisation (e.g. charity)
insert description of each other organisation (e.g. the aged, child-headed households)
All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC20 Fezile Dabi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
		A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages		7 245	6 488	7 098	7 323	7 261	7 281	7 599	7 865
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		527	527	562	579	607	607	607	629
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		189	243	446	350	400	400	420	435
Sub Total - Councillors		7 961	7 258	8 106	8 252	8 288	8 288	8 626	8 929
% increase	4		(8.8%)	11.7%	1.8%	0.4%	-	4.1%	3.5%
Senior Managers of the Municipality	2								
Basic Salaries and Wages		4 688	6 391	1 106	5 467	4 691	4 691	5 870	6 075
Pension and UIF Contributions		836	1 162	214	1 166	803	803	1 138	1 175
Medical Aid Contributions		119	129	45	238	163	163	281	291
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	935	-	956	-	-	-	-
Motor Vehicle Allowance	3	1 452	1 452	306	2 285	2 069	2 069	2 710	2 806
Cellphone Allowance	3	-	-	-	160	10	10	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-
Acting and post related allowances		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7 094	10 068	1 670	10 272	7 736	7 736	9 999	10 347
% increase	4		41.9%	(83.4%)	515.0%	(24.7%)	-	29.3%	3.5%
Other Municipal Staff									
Basic Salaries and Wages		63 845	65 400	71 993	73 901	76 173	76 173	75 981	78 639
Pension and UIF Contributions		10 667	11 432	12 521	13 642	13 975	13 975	14 307	14 804
Medical Aid Contributions		5 175	5 584	6 015	6 983	6 919	6 919	7 517	7 780
Overtime		2 093	2 578	2 820	2 921	2 563	2 563	3 082	3 190
Performance Bonus		4 729	5 375	5 713	6 002	7 037	7 037	6 201	6 419
Motor Vehicle Allowance	3	12 134	13 229	13 822	14 846	14 779	14 779	13 523	13 996
Cellphone Allowance	3	-	-	-	990	28	28	-	-
Housing Allowances	3	594	638	737	826	866	866	874	904
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Payments in lieu of leave		1 848	2 987	2 782	27	2 600	2 600	1 420	1 472
Long service awards		-	-	-	750	750	750	600	621
Post-retirement benefit obligations	6	5 275	5 455	6 226	1 625	1 625	1 625	4 355	4 507
Entertainment		-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-
Acting and post related allowances		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		106 360	112 678	122 618	122 513	127 315	127 315	127 860	132 332
% increase	4		5.9%	8.8%	(0.1%)	3.9%	-	0.4%	3.5%
Total Parent Municipality		121 416	130 004	132 394	141 037	143 339	143 339	146 485	151 608
			7.1%	1.8%	6.5%	1.6%	-	2.2%	3.5%
Board Members of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-
% increase	4								

Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Entertainment									
Security									
Acting and post related allowance in kind benefits									
Sub Total - Senior Managers of Entities									
% Increase	4								
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Entertainment									
Security									
Acting and post related allowance in kind benefits									
Sub Total - Other Staff of Entities									
% Increase	4								
Total Municipal Entities									
TOTAL SALARY, ALLOWANCES & BENEFITS		121 416	130 004	132 394	141 037	143 339	143 339	146 485	151 608
% increase	4		7.1%	1.8%	6.5%	1.6%	-	2.2%	3.5%
TOTAL MANAGERS AND STAFF	5,7	113 455	122 746	124 288	132 785	135 051	135 051	137 859	142 679

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- ... the original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

DC20 Fezile Dabi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	32	-	-	32	-	-	32
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	-	5	6	-	6	6	-	3
Other Managers	7	30	23	2	30	26	-	30	25	2
Professionals		13	13	-	40	29	4	40	29	3
Finance		10	10	-	4	4	-	4	4	-
Spatial/Town planning		1	1	-	1	1	-	1	1	-
Information Technology		2	2	-	2	2	-	2	2	-
Roads										
Electricity										
Water										
Sanitation		-	-	-	17	11	3	17	11	3
Refuse										
Other		-	-	-	16	11	1	16	11	-
Technicians		-	-	-	16	16	-	23	23	-
Finance		-	-	-	5	5	-	12	12	-
Spatial/Town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Use										
Other		-	-	-	11	11	-	11	11	-
Clerks (Clerical and administrative)		49	43	8	33	30	3	33	22	7
Service and sales workers		-	-	-	44	38	6	44	34	-
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		-	-	-	-	6	1	-	6	1
Elementary Occupations		58	44	9	16	16	-	16	16	-
TOTAL PERSONNEL NUMBERS	9	156	123	56	185	163	52	192	155	48
% Increase					18.6%	32.5%	(7.1%)	3.8%	(4.9%)	(7.7%)
Total municipal employees headcount	6, 10	156	123	56	185	163	52	192	155	48
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

This table gives a summary of personnel numbers (was updated in line with circular 99 issued recently)

(S A22, S A23 and S A 24)

MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table S A25

This table shows the consolidated budgeted monthly revenue and expenditure

Table S A26

This table shows the consolidated budgeted monthly revenue and expenditure by municipal vote
Table S A27

This table shows the consolidated budgeted monthly revenue and expenditure by standard classification

Table S A28

This table shows the consolidated budgeted monthly capital expenditure by municipal vote
Table S A29

This table shows the consolidated budgeted monthly capital expenditure by standard classification

Table S A30

This table shows the consolidated monthly budget cash flow
Table S A34a

This table show the capital expenditure on new assets by assets class
Table S A34c

This table shows the consolidated repairs and maintenance expenditure by assets class
Table S A34d

This table shows the consolidated depreciation by assets class
Table S A35

This table shows the consolidated future financial implication of the capital budget
Table S A36

This table shows the consolidated detailed capital budget

(S A25, S A26, S A27, S A28, S A29 and S A30)
(S A34a, SA34c, S A35and S A36)

DC20 Fezile Dabi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Revenue by Vote																	
Vote 01 - Council General																	
Vote 02 - Executive Mayor																	
Vote 03 - Office Of The Speaker																	
Vote 04 - Mayoral Committee																	
Vote 05 - Municipal Manager																	
Vote 06 - Financial Services		15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	194 653	201 753	
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 - Environmental Management Unit																	
Vote 14 - Local Economic Development Sports And Tourism																	
Vote 15 - Other		15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	189 321	201 753	
Total Revenue by Vote		15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	15 777	189 321	201 753	
Expenditure by Vote to be appropriated																	
Vote 01 - Council General		1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	16 263	17 424	
Vote 02 - Executive Mayor		673	673	673	673	673	673	673	673	673	673	673	673	673	8 080	8 654	
Vote 03 - Office Of The Speaker		551	551	551	551	551	551	551	551	551	551	551	551	551	6 614	7 087	
Vote 04 - Mayoral Committee		358	358	358	358	358	358	358	358	358	358	358	358	358	4 296	4 601	
Vote 05 - Municipal Manager		2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	2 666	31 995	34 280	
Vote 06 - Financial Services		2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	25 561	27 385	
Vote 07 - Information Technology		401	401	401	401	401	401	401	401	401	401	401	401	401	4 808	5 148	
Vote 08 - Project And Public Works		795	795	795	795	795	795	795	795	795	795	795	795	795	9 539	10 269	
Vote 09 - Corporate Support Services		2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	31 382	33 622	
Vote 10 - Fire Services		1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	1 116	13 396	14 348	
Vote 11 - Disaster Management		410	410	410	410	410	410	410	410	410	410	410	410	410	4 918	5 289	
Vote 12 - Environmental Health Services		1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	21 344	22 860	
Vote 13 - Environmental Management Unit		319	319	319	319	319	319	319	319	319	319	319	319	319	3 831	4 108	
Vote 14 - Local Economic Development Sports And Tourism		1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	13 574	14 545	
Vote 15 - Other		16 300	16 300	16 300	16 300	16 300	16 300	16 300	16 300	16 300	16 300	16 300	16 300	16 300	195 601	208 900	
Total Expenditure by Vote		(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(7 840)	(7 847)	
Surplus/(Deficit) before assoc.																	
Income Tax																	
Share of Surplus/Deficit attributable to Minorities																	
Intercom or Parent subsidia transactions																	
Surplus/(Deficit)	1	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(524)	(7 840)	(7 847)	

References
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC20 Fezile Dabi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
			July	Aug	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
	Multi-year expenditure to be appropriated	1	113	113	113	113	113	113	113	113	113	113	113	113	112	1 350	1 398	1 447
	Vote 01 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 06 - Financial Services		200	200	200	200	200	200	200	200	200	200	200	200	200	2 400	2 484	2 570
	Vote 07 - Information Technology		25	25	25	25	25	25	25	25	25	25	25	25	25	300	311	322
	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 - Environmental Management Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital multi-year expenditure sub-total	2	338	338	338	338	338	338	338	338	338	338	338	338	337	4 050	4 193	4 339
	Single-year expenditure to be appropriated																	
	Vote 01 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	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 - Environmental Management Unit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital single-year expenditure sub-total	2	338	338	338	338	338	338	338	338	338	338	338	338	337	4 050	4 193	4 339
	Total Capital Expenditure																	

References
 1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC20 Fezile Dabi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	Current Year 2023/24						2024/25 Medium Term Revenue & Expenditure Framework		
		2020/21	2021/22	2022/23	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome						
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reduction										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Yachting Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plant Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	225	225	-	-	-
Servitudes	-	-	-	-	225	225	-	-	-
Licences and Rights	-	-	-	-	225	225	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	225	225	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	201	2 050	240	350	750	750	400	414	428
Computer Equipment	201	2 050	240	350	750	750	400	414	428
Furniture and Office Equipment	24	133	42	200	420	420	50	52	54
Furniture and Office Equipment	24	133	42	200	420	420	50	52	54
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	1 200	1 200	1 200	1 300	1 348	1 363
Transport Assets	-	-	-	1 200	1 200	1 200	1 300	1 348	1 363
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-Biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-Biological Animals	-	-	-	-	-	-	-	-	-
Public Assets	-	-	-	-	-	-	-	-	-
Assets	-	-	-	-	-	-	-	-	-
Paving and Pavement	-	-	-	-	-	-	-	-	-
Construction of New Assets	-	-	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-	-	-
Paving and Pavement	-	-	-	-	-	-	-	-	-
Construction and Repairs	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	225	2 183	282	1 750	2 595	2 595	1 750	1 812
References									
1. Total Capital Expenditure on new assets (SA34e) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total capital exp									

DC20 Fozile Dabi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2020/21			2021/22			2022/23			Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27						
Repairs and maintenance expenditure by Asset Class/Sub-class																
Infrastructure																
Roads Infrastructure																
Roads																
Road Structures																
Road Furniture																
Capital Spares																
Storm water Infrastructure																
Drainage Collection																
Storm water Conveyance																
Attenuation																
Electrical Infrastructure																
Power Plants																
HV Substations																
HV Switching Station																
HV Transmission Conductors																
MV Substations																
MV Switching Stations																
MV Networks																
LV Networks																
Capital Spares																
Water Supply Infrastructure																
Dams and Weirs																
Boreholes																
Reservoirs																
Pump Stations																
Water Treatment Works																
Soft Mains																
Distribution																
Distribution Points																
FTV Stations																
Capital Spares																
Sanitation Infrastructure																
Pump Station																
Retreatment																
Waste Water Treatment Works																
Outfall Sewers																
Toilet Facilities																
Capital Spares																
Solid Waste Infrastructure																
Landfill Sites																
Waste Transfer Stations																
Waste Processing Facilities																
Waste Drop-off Points																
Waste Separation Facilities																
Electricity Generation Facilities																
Capital Spares																
Rail Infrastructure																
Rail Lines																
Rail Structures																
Rail Furniture																
Drainage Collection																
Storm water Conveyance																
Attenuation																
MV Substations																
LV Networks																
Capital Spares																
Coastal Infrastructure																
Sand Pumps																
Piers																
Revetments																
Frangibles																
Capital Spares																
Information and Communication Infrastructure																
Data Centres																
Cable Layers																
Distribution Layers																
Capital Spares																
Community Assets		2700	2398	3283												
Community Facilities		2700	2398	3283												
Halls		2700	2398	3283												
Centres																
Crèches																
Clinics/Care Centres																
Fire/Ambulance Stations																
Testing Stations																
Museums																
Galleries																
Theatres																
Libraries																
Centres/Community																

Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Absolutists										
Airports										
Taxi Rank/Bike Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets	90	223	149	220	220	220	220	228	236	
Operational Buildings	90	223	149	220	220	220	220	228	236	
Municipal Offices	90	223	149	220	220	220	220	228	236	
Pay/Empty Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unexpended										
Computer Equipment	22	34	5	20	20	20	20	21	22	
Computer Equipment	22	34	5	20	20	20	20	21	22	
Furniture and Office Equipment	116	193	78	350	350	350	350	369	376	
Furniture and Office Equipment	116	193	78	350	350	350	350	369	376	
Machinery and Equipment	197	243	-	200	200	200	200	207	214	
Machinery and Equipment	197	243	-	200	200	200	200	207	214	
Transport Assets	582	442	381	750	900	900	900	821	842	
Transport Assets	582	442	381	750	900	900	900	821	842	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living Resources										
Marine										
Fishery and Aquaculture										
Ecological reserves and parks										
Terrestrial										
Ecological reserves and parks										
Zoological reserves and parks										
Total Repairs and Maintenance Expenditure	1	3 707	3 533	3 896	1 540	1 690	1 690	1 390	1 440	1 430
ALL as a % of PPE & Investment Property		0.7%	0.7%	0.8%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%
R&M as % Operating Expenditure		2.1%	1.9%	2.3%	0.9%	0.9%	0.9%	1.3%	0.7%	0.7%
Reference										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										

DC20 Faize Debi - Supporting Table SA344 Depreciation by asset class

Description	Ref	2020/21			2021/22			2022/23			Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework				
		2020/21			2021/22			2022/23			Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27								
R thousand	1																	
Depreciation by Asset Class/Sub-class																		
Infrastructure																		
Roads Infrastructure																		
Roads																		
Road Structures																		
Road Furniture																		
Capital Spares																		
Storm water Infrastructure																		
Drainage Collection																		
Storm water Conveyance																		
Attenuation																		
Electrical Infrastructure																		
Power Plants																		
HV Substations																		
HV Switching Station																		
HV Transmission Conductors																		
MV Substations																		
MV Switching Stations																		
MV Networks																		
LV Networks																		
Capital Spares																		
Water Supply Infrastructure																		
Dams and Weirs																		
Boreholes																		
Reservoirs																		
Pump Stations																		
Water Treatment Works																		
Bolt Works																		
Distribution																		
Distribution Points																		
PRV Stations																		
Capital Spares																		
Sanitation Infrastructure																		
Pump Station																		
Reduction																		
Waste Water Treatment Works																		
Outfall Sewers																		
Toilet Facilities																		
Capital Spares																		
Solid Waste Infrastructure																		
Landfill Sites																		
Waste Transfer Stations																		
Waste Processing Facilities																		
Waste Drop-off Points																		
Waste Separation Facilities																		
Electricity Generation Facilities																		
Capital Spares																		
Rail Infrastructure																		
Rail Lines																		
Rail Structures																		
Rail Furniture																		
Drainage Collection																		
Storm water Conveyance																		
Attenuation																		
MV Substations																		
LV Networks																		
Capital Spares																		
Coastal Infrastructure																		
Sand Pumps																		
Piers																		
Revetments																		
Promenades																		
Capital Spares																		
Information and Communication Infrastructure																		
Data Centres																		
Core Layers																		
Distribution Layers																		
Capital Spares																		
Community Assets		2 748	2 751	2 814	1 900	1 900	1 900	1 900	1 967	2 036								
Community Facilities		2 748	2 751	2 814	1 900	1 900	1 900	1 900	1 967	2 036								
Halls																		
Centres		2 740	2 742	2 814	1 900	1 900	1 900	1 900	1 967	2 036								
Crèches																		
Child/Care Centres																		
Fire/Rescue Stations		9	9															
Testing Stations																		
Museums																		
Galleries																		
Theatres																		
Libraries																		
Casualty/Crematoria																		

Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Amenities Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abitrals	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	1 518	1 504	1 736	1 000	1 000	1 000	800	828	857	
Operational Buildings	1 518	1 504	1 736	1 000	1 000	1 000	800	828	857	
Municipal Offices	1 518	1 504	1 501	1 000	1 000	1 000	800	828	857	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	235	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	268	242	266	250	250	250	250	259	268	
Services	-	-	-	-	-	-	-	-	-	
Licences and Rights	268	242	266	250	250	250	250	259	268	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	268	242	266	250	250	250	250	259	268	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	1 178	1 388	843	700	700	700	700	725	760	
Computer Equipment	1 178	1 388	843	700	700	700	700	725	760	
Furniture and Office Equipment	608	575	383	610	610	610	610	628	646	
Furniture and Office Equipment	608	575	383	610	610	610	610	628	646	
Machinery and Equipment	188	117	89	110	110	110	110	114	118	
Machinery and Equipment	188	117	89	110	110	110	110	114	118	
Transport Assets	931	815	844	500	500	500	500	518	538	
Transport Assets	931	815	844	500	500	500	500	518	538	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Patents	-	-	-	-	-	-	-	-	-	
Patents and Franchises	-	-	-	-	-	-	-	-	-	
Trade Marks and Domain Names	-	-	-	-	-	-	-	-	-	
Franchises	-	-	-	-	-	-	-	-	-	
Patents and Franchises	-	-	-	-	-	-	-	-	-	
Trade Marks, Patents and Domain Names	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	7 380	7 392	7 015	4 970	4 970	4 970	4 770	4 929	5 111

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

DC20 Fezile Dabi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +1	Budget Year +2
R thousand	1	2020/21	2021/22	2022/23	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +1	Budget Year +2
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets										
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crickets		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	275	240	-	300	300	300	300	311	322	
Operational Buildings	275	240	-	300	300	300	300	311	322	
Municipal Offices	275	240	-	300	300	300	300	311	322	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Services	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	196	-	-	400	400	400	-	-	-	
Machinery and Equipment	196	-	-	400	400	400	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Leases	-	-	-	-	-	-	-	-	-	
Leases	-	-	-	-	-	-	-	-	-	
Professional Fees	-	-	-	-	-	-	-	-	-	
Professional Fees	-	-	-	-	-	-	-	-	-	
Leases	-	-	-	-	-	-	-	-	-	
Leases	-	-	-	-	-	-	-	-	-	
Leases and Interest	-	-	-	-	-	-	-	-	-	
Leases and Interest	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	471	240	-	700	700	700	300	311	322
Upgrading of Existing Assets as % of total capex		67.7%	9.9%	0.0%	22.6%	14.2%	14.2%	7.4%	7.4%	7.4%
Upgrading of Existing Assets as % of depreciation		6.4%	3.3%	0.0%	14.1%	14.1%	14.1%	6.3%	6.3%	6.3%

1. Total Capital Expenditure on upgrading of existing assets (SA34a) plus Total Capital Expenditure on new assets (SA34b) plus Total Capital Expenditure on renewal of existing assets (SA34c) must reconcile to total capital expenditure

DC20 Fezile Dabi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Council General		1 350	1 398	1 447	-	-	-	-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-
Vote 07 - Information Technology		2 400	2 484	2 570	-	-	-	-
Vote 08 - Project And Public Works		300	311	322	-	-	-	-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-
Vote 10 - Fire Services		-	-	-	-	-	-	-
Vote 11 - Disaster Management		-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-
Vote 13 - Environmental Management Unit		-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		4 050	4 193	4 339	-	-	-	-
Future operational costs by vote	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 - Financial Services		-	-	-	-	-	-	-
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 - Environmental Management Unit		-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue		6 967	7 211	7 462	-	-	-	-
Service charges - Electricity		-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-
<i>List other revenues sources if applicable</i>		182 354	187 442	194 291	-	-	-	-
<i>List entity summary if applicable</i>								
Total future revenue		189 321	194 653	201 753	-	-	-	-
Net Financial Implications		(185 271)	(190 460)	(197 414)	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

2.9 ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS- INTERNAL DEPARTMENTS

The annual budget divided in quarterly periods and meant for strategic implementation will be contained in the draft SDBIP 2024/25.

2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Contracts with future budgetary implications will be considered during the prioritizing process to take place and will be accounted for.

2.11 CAPITAL EXPENDITURE DETAILS

DEPARTMENTS AND DESCRIPTIONS	BUDGETED AMOUNT
Council General	
Furniture & Equipment	R 50 000
Replacement of Telephone system.	R
Replacement of Vehicles	R 1 300 000
Cameras and biometric, electric fence	R
Executive Mayor	
Furniture & Equipment	R 0
Vehicles	R 0
Office of the Speaker	
Furniture & Equipment	R 0
Mayoral Committee	
Furniture & Equipment	R 0
Municipal Manager	
Furniture & Equipment	R 0
Financial Services	
Vehicles	R 0
Replacement of Executive Mayor Vehicle	R 0
Information Technology	
IT Equipment	R 400 000
Data Centre	R 2000 000
Project Management & Public Works	

Provision for Replacement of old Air conditioners	R 300 000
Reception waiting area at Mayor's office	R 0
Convert own building to be energy efficient Phase 1	R 0
Make provision to convert garage at Main Building into new records area	R 0
New Satellite Fire Station Building in Viljoenskroon (Moqhaka L/M)	R 0
New Satellite Fire Station Building in Villiers (Mafube L/M)	R 0
Corporate Support Services	
Furniture & Equipment	R 0
Fire Services	
Furniture & Equipment	R 0
Vehicles (grass fire unit for the District unimog)	R 0
Fire Engine for the District and rescue equipment for local municipalities	R 0
Hazzmat Unit	R 0
Disaster Management	
Furniture & Equipment	R 0
Vehicles	R 0
Equipment	R 0
Local Economic Development	
Furniture & Equipment	R 0
Environmental Health and Emergency Services	
Sampling Equipment for Environmental Health Practitioners	R 0
TOTAL	R 4 050 000

PART 2. COMPLIANCE CERTIFICATES

2.1 MUNICIPAL MANAGER

2.2 EXECUTIVE MAYOR

Municipal Managers Quality Certificate

Enquiries: Mr. Abram Mgcina
Telephone: (016) 970 8625
E-mail address: fddmcfo@feziledabi.gov.za

QUALITY CERTIFICATE

I, Mr. Siphon Thomas, Municipal Manager of Fezile Dabi District Municipality hereby certify that the 2024/2025 Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the Annual Budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name: Thomas Siphon
Municipal Manager of Fezile Dabi District Municipality (DC20)

Signature:  _____

Date: 26 March 2024

BUDGET POLICIES THAT ARE UNDER REVIEW.

- (i) Budget Reporting policy;
- (ii) Budget Virement policy;
- (iii) Funding and Reserves policy;
- (iv) Debtors Policy;
- (v) Infrastructure Policy;
- (vi) Banking and Investment policy;
- (vii) Assets Management Policy;
- (viii) Commitments Policy;
- (ix) Bad Debts Policy;
- (x) Provisions, Contingencies and Accrual Policy;
- (xi) Subsequent Events Policy;
- (xii) Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy
- (xiii) Donations Policy.

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ANNUAL DRAFT BUDGET FOR 2024/2025 FINANCIAL YEAR

(CHIEF FINANCIAL OFFICER)

RESOLVED

1. That the following policies are under-review and will be submitted to Council with the Final Budget on May 2024.

- Budget Reporting policy;
- Budget Virement policy;
- Funding and Reserves policy;
- Debtors Policy;
- Infrastructure Policy;
- Banking and Investment policy;
- Assets Management Policy;
- Commitments Policy;

- Debts Policy;
- Provisions, Contingencies and Accrual Policy;
- Subsequent Events Policy;
- Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy

- Donation policy.

2. That the Council approves the draft annual budget for the 2024/2025 financial year as outlined in the annexure.

For Attention

*Chief
Financial
Officer*

