

Sedibeng

District Municipality

ADDENDUM

for the

147TH MEETING OF THE SEDIBENG DISTRICT COUNCIL

to be held on

WEDNESDAY, 28 FEBRUARY 2024



Corner
Leslie Street
and Beaconsfield Avenue
Vereeniging

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CONFIDENTIAL

A2466 REPORT ON DEVIATIONS FROM PROCUREMENT PROCESSES FOR SEPTEMBER 2023

(6/1/P)

Cluster: Finance

Portfolio: Finance

1. PURPOSE

To report to Council the recorded reasons for deviations occurred during the month of September 2023.

2. BACKGROUND

Regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM), states the following:

"... the accounting officer may

(a) ... dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only—

(i) in an emergency;

(ii) if such goods or services are produced or available from a single provider only;

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos; or

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(b) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature."

Emergency Procurement

The conditions warranting Emergency Procurement as part of Sedibeng District Municipality's internal procedures, are limited to one or more of the following conditions: -

2.1.1. *The possibility of human injury or death;*

2.1.2. *The prevalence of human suffering of deprivation of rights;*

2.1.3. *The possibility of damage to property, or suffering and death of livestock and animals;*

2.1.4. *The interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of SDM as a whole;*

2.1.5. *The possibility of serious damage occurring to natural environment;*

2.1.6. *The possibility that failure to take necessary action may result in the SDMnot being able to render an essential community service; and*

2.1.7. *The possibility that the security of the state could be compromised.*

The prevailing situation or imminent danger, should be of such scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal procurement process, emergency deviation shall not be granted in respect of circumstances other than those contemplated above.

Where possible, in an emergency situation, three quotes in accordance with general acquisition management principles should be obtained and a report be submitted to the Accounting Officer for approval, however where time is of the essence the emergency shall be immediately addressed and the process formalized in a report to the Accounting Officer as soon as possible thereafter.

3. DISCUSSIONS:

Part A – Deviations from Procurement Processes in terms of Regulation 36(1)(a)

This paragraph serves to place on record and report to Council procurement transactions that have been duly authorised by the accounting officer to dispense with official procurement procedures as per Council policy and as per SCM Regulation 36(1)(a).

At the time of reporting, there was no deviations from SCM procedures recorded for the month of September 2023 as per SCM Regulation 36(1)(a)where the official procurement processes were not followed.

Part B – Ratification of Minor Breaches from Procurement Processes in terms of Regulation 36(1)(b)

This paragraph serves to place on record and report to Council ratification of minor breaches of a technical nature from procurement transactions as per Council policy and as per SCM Regulation 36(1)(b).

SCM Regulation 16 require that in terms of written or verbal quotations, *“at least three quotations should be sourced for procurement of goods and services”*.

Council's approved Supply Chain Policy paragraphs 6.3 and 6.5 require that the reasons for not obtaining at least three quotations to be recorded and reported to the Chief Financial Officer at the end of the month. For the month of September 2023, there were three (03) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1) (b) to present to Council at the time of reporting. These relate to the procurement of COGTA assessment battery CPP,15FQ* Giotto, work simulation exercises, screening and vetting of senior manager candidates. Requests for quotations were sent to 3x COGTA accredited competency assessment service providers, however, only 1 supplier quoted and was acquired to render the services requested. The total value of these three transactions amounted to R 89,866.42.

4. FINANCIAL IMPLICATIONS

At the time of reporting, there were three (03) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1) (b), to the total value of R 89,866.42 for competency assessment, screening and vetting services. Requests for quotations were sent to 3x COGTA accredited competency assessment service providers, however, only 1 supplier quoted and was acquired to render the services requested.

5. LEGAL IMPLICATIONS

Compliance with legislative requirements of regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM).

6. LEGAL COMPLIANCE

In terms of Regulation 36(2) of the Municipal Supply Chain Management Regulations issued in terms of Local Government Municipal Finance Management Act (Act 56 of 2003), the Accounting Officer must record the reasons for any deviations and report them to the next meeting of the Council and include as a note to the annual financial statements.

7. ALIGNMENT WITH COUNCIL'S STRATEGIES

Aligned to Key Performance Area "Good Corporate Governance" and to promote section 217 of the Constitution principles, "transparency, equal treatment, effectiveness, competitiveness, fairness, ethics, proportionality, uniform application, responsibility, openness, value for money and, commitment to safety, health and the environment."

8. COMMENTS: CORPORATE SERVICES

The report is supported.

9. COMMENTS: COMMUNITY SERVICES

The report is supported.

10. COMMENTS: TRANSPORT, ENVIRONMENT, INFRASTRUCTURE

The report is supported.

11. COMMENTS: STRATEGIC PLANNING, ECONOMIC DEVELOPMENT

The report is supported.

12. RECOMMENDATIONS

- 12.1 THAT it be duly recorded that at the time of reporting there were no deviations from SCM procedures recorded for the month of September 2023 as per SCM Regulation 36(1)(a) where the official procurement processes were not followed;

12.1.1 THAT it be noted for information purposes that there three (03) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1)(b), to the total value of R89,866.42 for competency assessment, screening and vetting services of senior manager candidates.

13. ANNEXURES

A - SCM Regulation 16 Less than 3 Quotations Register for September 2023



Sedibeng District Municipality
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**Annexure
A**

Supply Chain Management Unit

Sedibeng District Municipality

MUNICIPAL FINANCE MANAGEMENT ACT (56 OF 2003) SUPPLY CHAIN REGULATIONS

SCM REGULATION 17(1) (c) REGISTER OF APPROVALS OF PROCUREMENT WHERE LESS THAN THREE QUOTATIONS WERE RECEIVED FOR THE MONTH OF SEPTEMBER 2023

REQUEST FOR QUOTATIONS							
NO.	ORDER NO	DATE	AWARDED SUPPLIERS	AMOUNT	NO OF QUOTATIONS RECEIVED	REASON	DESCRIPTION
1.	1041302	2023-09-04	The Assessment Toolbox	R 29,149.46	One (01)	Requests for quotations were sent to 3x COGTA accredited competency assessment service providers, however, only 1 supplier quoted	COGTA assessment battery CPP, 15FQ* Giotto, work simulation exercises)
2.	1041303	2023-09-04	The Assessment Toolbox	R 29,149.46	One (01)	Requests for quotations were sent to 3x COGTA accredited competency assessment service providers, however, only 1 supplier quoted	COGTA assessment battery CPP, 15FQ+Giotto, work simulation exercises development report with PDP for appointed
3.	1041365	2023-09-27	The Assessment Toolbox	R 31,567.50	One (01)	Requests for quotations were sent to 3x COGTA accredited competency assessment service providers, however, only 1 supplier quoted	Screening & verification

Director SCM:
 Mrs. Kajal Wiese

Date: 17/10/23

Acting CFO:
 Mr. Xolani Malindi

Date: 18/10/2023

A2467 REPORT ON DEVIATIONS FROM PROCUREMENT PROCESSES FOR OCTOBER 2023

(6/1/P)

Cluster: Finance
Portfolio: Finance

1. PURPOSE

To report to Council the recorded reasons for deviations occurred during the month of October 2023.

2. BACKGROUND

Regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSM), states the following:

"... the accounting officer may

(a) ... dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only—

(i) in an emergency;

(ii) if such goods or services are produced or available from a single provider only;

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos; or

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(b) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature."

Emergency Procurement

The conditions warranting Emergency Procurement as part of Sedibeng District Municipality's internal procedures, are limited to one or more of the following conditions: -

2.1.1. *The possibility of human injury or death;*

2.1.2. *The prevalence of human suffering of deprivation of rights;*

2.1.3. *The possibility of damage to property, or suffering and death of livestock and animals;*

2.1.4. *The interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of SDM as a whole;*

2.1.5. *The possibility of serious damage occurring to natural environment;*

2.1.6. *The possibility that failure to take necessary action may result in the SDMnot being able to render an essential community service; and*

2.1.7. *The possibility that the security of the state could be compromised.*

The prevailing situation or imminent danger, should be of such scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal procurement process, emergency deviation shall not be granted in respect of circumstances other than those contemplated above.

Where possible, in an emergency situation, three quotes in accordance with general acquisition management principles should be obtained and a report be submitted to the Accounting Officer for approval, however where time is of the essence the emergency shall be immediately addressed and the process formalized in a report to the Accounting Officer as soon as possible thereafter.

3. DISCUSSIONS

Part A – Deviations from Procurement Processes in terms of Regulation 36(1)(a)

This paragraph serves to place on record and report to Council procurement transactions that have been duly authorised by the accounting officer to dispense with official procurement procedures as per Council policy and as per SCM Regulation 36(1)(a).

At the time of reporting, there was no deviations from SCM procedures recorded for the month of October 2023 as per SCM Regulation 36(1)(a)where the official procurement processes were not followed.

Part B – Ratification of Minor Breaches from Procurement Processes in terms of Regulation 36(1)(b)

This paragraph serves to place on record and report to Council ratification of minor breaches of a technical nature from procurement transactions as per Council policy and as per SCM Regulation 36(1)(b).

SCM Regulation 16 require that in terms of written or verbal quotations, *“at least three quotations should be sourced for procurement of goods and services”*.

Council's approved Supply Chain Policy paragraphs 6.3 and 6.5 require that the reasons for not obtaining at least three quotations to be recorded and reported to the Chief Financial Officer at the end of the month.

For the month of October 2023, there was one (01) minor breach of a technical nature from procurement processes as per SCM Regulation 36(1)(b) to present to Council at the time of reporting. This related to the procurement of publication services in the government gazette of the determination of charges payable in terms of the by-laws relating to the hire. The total value of these three transaction amounted to R 11,852.93.

4. FINANCIAL IMPLICATIONS

At the time of reporting, there was one (01) minor breach of a technical nature from procurement processes as per SCM Regulation 36(1)(b), to the total value of R 11,852.93 publication of the determination of charges payable in terms of the by-laws relating to the hire in the government gazette. This service is rendered by another organ of state (Government Printing Works) and is exempted from normal procurement procedures under MFMA section 110(2)(a), "... *does not apply if a municipality or municipal entity contracts with another organ of state for the provision of goods or services to the municipality*".

5. LEGAL IMPLICATIONS

Compliance with legislative requirements of regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM).

6. LEGAL COMPLIANCE

In terms of Regulation 36(2) of the Municipal Supply Chain Management Regulations issued in terms of Local Government Municipal Finance Management Act (Act 56 of 2003), the Accounting Officer must record the reasons for any deviations and report them to the next meeting of the Council and include as a note to the annual financial statements.

7. ALIGNMENT WITH COUNCIL'S STRATEGIES

Aligned to Key Performance Area "Good Corporate Governance" and to promote section 217 of the Constitution principles, "transparency, equal treatment, effectiveness, competitiveness, fairness, ethics, proportionality, uniform application, responsibility, openness, value for money and, commitment to safety, health and the environment."

8. COMMENTS: CORPORATE SERVICES

The report is supported.

9. COMMENTS: COMMUNITY SERVICES

The report is supported.

10. COMMENTS: TRANSPORT, ENVIRONMENT, INFRASTRUCTURE

The report is supported.

11. COMMENTS: STRATEGIC PLANNING, ECONOMIC DEVELOPMENT

The report is supported,

12. RECOMMENDATIONS

- 12.1 THAT it be duly recordedthatat the time of reporting there were no deviations from SCM procedures recorded for the month of October 2023 as per SCM Regulation 36(1)(a) where the official procurement processes were not followed;
- 12.2 THAT it be noted for information purposes that there was one (01) minor breach of a technicalnature from procurement processes as per SCM Regulation 36(1)(b), to the total value of R11,852.93 for publication of the determination of charges payable in terms of the by-laws relating to the hire in the government gazette.

13. ANNEXURES

- A - SCM Regulation 16 Less than 3 Quotations Register for October 2023

A2468 REPORT ON DEVIATIONS FROM PROCUREMENT PROCESSES FOR NOVEMBER 2023

(6/1/P)

Cluster: Finance
Portfolio: Finance1. PURPOSE

To report to Council the recorded reasons for deviations occurred during the month of November 2023.

2. BACKGROUND

Regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM), states the following:

"... the accounting officer may

(a) ... dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only—

(i) in an emergency;

(ii) if such goods or services are produced or available from a single provider only;

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos; or

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(b) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature."

Emergency Procurement

The conditions warranting Emergency Procurement as part of Sedibeng District Municipality's internal procedures, are limited to one or more of the following conditions: -

2.1.1. *The possibility of human injury or death;*

2.1.2. *The prevalence of human suffering or deprivation of rights;*

2.1.3. *The possibility of damage to property, or suffering and death of livestock and animals;*

2.1.4. *The interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of SDM as a whole;*

2.1.5. *The possibility of serious damage occurring to natural environment;*

2.1.6. *The possibility that failure to take necessary action may result in the SDMnot being able to render an essential community service; and*

2.1.7. *The possibility that the security of the state could be compromised.*

The prevailing situation or imminent danger, should be of such scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal procurement process, emergency deviation shall not be granted in respect of circumstances other than those contemplated above.

Where possible, in an emergency situation, three quotes in accordance with general acquisition management principles should be obtained and a report be submitted to the Accounting Officer for approval, however where time is of the essence the emergency shall be immediately addressed and the process formalized in a report to the Accounting Officer as soon as possible thereafter.

3. DISCUSSIONS:

Part A – Deviations from Procurement Processes in terms of Regulation 36(1)(a)

This paragraph serves to place on record and report to Council procurement transactions that have been duly authorised by the accounting officer to dispense with official procurement procedures as per Council policy and as per SCM Regulation 36(1)(a).

At the time of reporting, there was no deviations from SCM procedures recorded for the month of November 2023 as per SCM Regulation 36(1)(a) where the official procurement processes were not followed.

Part B – Ratification of Minor Breaches from Procurement Processes in terms of Regulation 36(1)(b)

This paragraph serves to place on record and report to Council ratification of minor breaches of a technical nature from procurement transactions as per Council policy and as per SCM Regulation 36(1)(b).

SCM Regulation 16 require that in terms of written or verbal quotations, *“at least three quotations should be sourced for procurement of goods and services”*.

Council's approved Supply Chain Policy paragraphs 6.3 and 6.5 require that the reasons for not obtaining at least three quotations to be recorded and reported to the Chief Financial Officer at the end of the month.

For the month of November 2023, there were three (03) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1)(b) to present to Council at the time of reporting.

3.1.1. Procurement of the placing of advertisement for the GDS/DDM/IDP stakeholder engagement in the local newspaper. There are a limited number of suppliers in the region meeting the prerequisite distribution and circulation criteria and although three quotations were sourced from different publications they are however all held by singular media house;

3.1.2. Replacement of water pump VW Polo 1.4 - JY 07 HX GP which was outside of the vehicle service plan and only one quote could be sourced from the authorised agent; and

3.1.3. Servicing & calibration for a-grade lane Licensing Service Centre equipment where there is a sole supplier contracted to perform maintenance on Department of Transport equipment.

3.1.4. The total value of these three transactions amounted to R 35,157.90.

4. FINANCIAL IMPLICATIONS

At the time of reporting, there were three (03) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1)(b), to the total value of R 35,157.90 where it was impractical to source three quotations.

5. LEGAL IMPLICATIONS

Compliance with legislative requirements of regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM).

6. LEGAL COMPLIANCE

In terms of Regulation 36(2) of the Municipal Supply Chain Management Regulations issued in terms of Local Government Municipal Finance Management Act (Act 56 of 2003), the Accounting Officer must record the reasons for any deviations and report them to the next meeting of the Council and include as a note to the annual financial statements.

7. ALIGNMENT WITH COUNCIL'S STRATEGIES

Aligned to Key Performance Area "Good Corporate Governance" and to promote section 217 of the Constitution principles, "transparency, equal treatment, effectiveness, competitiveness, fairness, ethics, proportionality, uniform application, responsibility, openness, value for money and, commitment to safety, health and the environment."

8. COMMENTS: CORPORATE SERVICES

The report is supported.

9. COMMENTS: COMMUNITY SERVICES

The report is supported.

10. COMMENTS: TRANSPORT, ENVIRONMENT, INFRASTRUCTURE

The report is supported.

11. COMMENTS: STRATEGIC PLANNING, ECONOMIC DEVELOPMENT

The report is supported.

12. RECOMMENDATIONS

- 12.1 THAT it be duly recorded that at the time of reporting there were no deviations from SCM procedures recorded for the month of November 2023 as per SCM Regulation 36(1)(a) where the official procurement processes were not followed.
- 12.2 THAT it be noted for information purposes that there were three (03) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1)(b), to the total value of R35,157.90 where it was impractical to source three quotations, as follows:-
- 12.3 Procurement of the placing of advertisement for the GDS/DDM/IDP stakeholder engagement in the local newspaper. There are a limited number of suppliers in the region meeting the prerequisite distribution and circulation criteria and although three quotations were sourced from different publications they are however all held by singular media house.
- 12.4 Replacement of water pump VW Polo 1.4 - JY 07 HX GP which was outside of the vehicle service plan and only one quote could be sourced from the authorised agent.
- 12.4.1 Servicing & calibration for a-grade lane Licensing Service Centre equipment where there is a sole supplier contracted to perform maintenance on Department of Transport equipment.

13 ANNEXURES

- A - SCM Regulation 16 Less than 3 Quotations Register for November 2023

A2469 REPORT ON DEVIATIONS FROM PROCUREMENT PROCESSES FOR DECEMBER 2023

(6/1/P)

Cluster: Finance
Portfolio: Finance

1. PURPOSE

To report to Council the recorded reasons for deviations occurred during the month of December 2023.

2. BACKGROUND

Regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM), states the following:

"... the accounting officer may

(a) ... dispense with the official procurement processes established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only—

(i) in an emergency;

(ii) if such goods or services are produced or available from a single provider only;

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos; or

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(b) to ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature."

Emergency Procurement

The conditions warranting Emergency Procurement as part of Sedibeng District Municipality's internal procedures, are limited to one or more of the following conditions: -

2.1.1. The possibility of human injury or death;

2.1.2. The prevalence of human suffering or deprivation of rights;

2.1.3. The possibility of damage to property, or suffering and death of livestock and animals;

- 2.1.4. *The interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of SDM as a whole;*
- 2.1.5. *The possibility of serious damage occurring to natural environment;*
- 2.1.6. *The possibility that failure to take necessary action may result in the SDMnot being able to render an essential community service; and*
- 2.1.7. *The possibility that the security of the state could be compromised.*

The prevailing situation or imminent danger, should be of such scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal procurement process, emergency deviation shall not be granted in respect of circumstances other than those contemplated above.

Where possible, in an emergency situation, three quotes in accordance with general acquisition management principles should be obtained and a report be submitted to the Accounting Officer for approval, however where time is of the essence the emergency shall be immediately addressed and the process formalized in a report to the Accounting Officer as soon as possible thereafter.

3. DISCUSSIONS:

Part A – Deviations from Procurement Processes in terms of Regulation 36(1)(a)

This paragraph serves to place on record and report to Council procurement transactions that have been duly authorised by the accounting officer to dispense with official procurement procedures as per Council policy and as per SCM Regulation 36(1)(a).

At the time of reporting, there was one (01) deviation from SCM procedures recorded for the month of December 2023 as per SCM Regulation 36(1)(a) where the official procurement processes were not followed. This related to the procurement of mobile toilets for the World Aids Day event. The Gauteng Department of Health had originally appointed a service provider to render the service, however, the service provider appointed withdrew their intent to provide the service on the eve of the event (30 November 2023). The Department then instructed the municipality to procure the service from an alternative service provider, however, normal supply chain processes as per MFMA could not be followed. Twenty (20) mobile toilets were provided to the total value of R70,000 for the event. Authorisation for deviation from supply chain practices was duly authorised by the Municipal Manager.

Part B – Ratification of Minor Breaches from Procurement Processes in terms of Regulation 36(1)(b)

This paragraph serves to place on record and report to Council ratification of minor breaches of a technical nature from procurement transactions as per Council policy and as per SCM Regulation 36(1)(b).

SCM Regulation 16 require that in terms of written or verbal quotations, *“at least three quotations should be sourced for procurement of goods and services”*.

Council's approved Supply Chain Policy paragraphs 6.3 and 6.5 require that the reasons for not obtaining at least three quotations to be recorded and reported to the Chief Financial Officer at the end of the month.

For the month of December 2023, there weretwo (02)minor breachesof a technical nature from procurement processes as per SCM Regulation 36(1)(b) to present to Council at the time of reporting. Both transactions relate to the installation of equipment at the Licensing Service Centre where there is a sole supplier contracted to perform maintenance on Department of Transport equipment. The total value of these two transactions amounted to R 38,517.18.

4. FINANCIAL IMPLICATIONS

At the time of reporting, there were two (02) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1)(b), to the total value of R 38,517.18where it was impractical to source three quotations.

5. LEGAL IMPLICATIONS

Compliance with legislative requirements of regulation 36 of the Local Government: Municipal Finance Management Act, No. 56 of 2003 Supply Chain Management Regulations as gazetted 30 May 2005 GN 868 (MFMSCM).

6. LEGAL COMPLIANCE

In terms of Regulation 36(2) of the Municipal Supply Chain Management Regulations issued in terms of Local Government Municipal Finance Management Act (Act 56 of 2003), the Accounting Officer must record the reasons for any deviations and report them to the next meeting of the Council and include as a note to the annual financial statements.

7. ALIGNMENT WITH COUNCIL'S STRATEGIES

Aligned to Key Performance Area "Good Corporate Governance" and to promote section 217 of the Constitution principles, "transparency, equal treatment, effectiveness, competitiveness, fairness, ethics, proportionality, uniform application, responsibility, openness, value for money and, commitment to safety, health and the environment."

8. COMMENTS: CORPORATE SERVICES

The report is supported.

9. COMMENTS: COMMUNITY SERVICES

The report is supported.

10. COMMENTS: TRANSPORT, ENVIRONMENT, INFRASTRUCTURE

The report is supported.

11. COMMENTS: STRATEGIC PLANNING, ECONOMIC DEVELOPMENT

The report is supported.

12. RECOMMENDATIONS

It is therefore recommended:

12.1 THAT it be duly recorded that at the time of reporting there was one (01) deviation from SCM procedures recorded for the month of December 2023 as per SCM Regulation 36(1)(a) where the official procurement processes were not followed relating to the procurement of mobile toilets for the World Aids Day event to the total value of R70,000 and the deviation from supply chain practices was duly authorised by the Municipal Manager.

12.2 THAT it be noted for information purposes, there were two (02) minor breaches of a technical nature from procurement processes as per SCM Regulation 36(1)(b) to present to Council at the time of reporting relating to the installation of equipment at the Licensing Service Centre where there is a sole supplier contracted to perform maintenance on Department of Transport equipment, to the total value of R 38,517.18.

13. ANNEXURES

- A - Approval of deviation by Municipal Manager for procurement of mobile toilets for the World Aids Day event
- B - SCM Regulation 16 Less than 3 Quotations Register for December 2023



Sedibeng District Municipality
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Website: www.sedibeng.gov.za

Office of the Executive Mayor

Sedibeng District Municipality

To	M Mathe Municipal Manager
Cc	X Malindi Acting Chief Financial Officer
From	V Jentile Head of Secretariat: District Aids Council
Date	05 December 2023
Subject	REQUEST FOR THE MUNICIPAL MANAGER'S APPROVAL

Dear Municipal Manager

This correspondence serves to request your approval for the purchase requisition for the procurement of World AIDS day VIP Toilets from the multisector coordination budget of the grant.

Please note the following:

1. This service was sourced in the emergency as prescribed by SCM Policy and they are from a single supplier.
2. The budget allocation is funded from :-

Budget Vote	Description	Budget Available
36112599410HIP22ZZHO	AIDS Projects	R7 534 856.44 (2023/2024)

We trust that you find the above in order and humbly seek your approval.


V Jentile
Head of Secretariat: Office of the EM

X Malindi
Acting CFO

M Mathe
Municipal Manager



GAUTENG PROVINCE

HEALTH
REPUBLIC OF SOUTH AFRICA

Enquiries: Ms Tsakani Mabasa
Tel: 073 232 9390
Email: Tsakani.Mabasa@gauteng.gov.za

**TO: MR M. MATHE
MUNICIPAL MANAGER
SEDIBENG DISTRICT MUNICIPALITY**

**FROM: MS. N MFECANE
DIRECTOR: GAUTENG AIDS COUNCIL SECRETARIAT
DEPARTMENT OF HEALTH**

DATE: 05 DECEMBER 2023

**SUBJECT: APPROVAL FOR SEDIBENG MUNICIPALITY TO PROCESS PAYMENT
FROM THE HIV GRANT (HIV MULTISECTOR COORDINATION) FOR 2023
WORLD AIDS DAY COMMEMORATION SERVICE PROVIDER THAT WAS
CONTRACTED AS AN EMERGENCY TO PROVIDE VIP TOILETS.**

1. Purpose

The purpose of this submission is to grant approval to Sedibeng municipality to process payment for the 2023 World Aids Day commemoration service provider that was contracted as an **emergency** to provide VIP toilets from the 2023/24 HIV Grant allocation.

2. Background

The Gauteng Department of Health (GDoH) service provider that was initially appointed to render the above service withdrew at the eleventh hour (on the 30th of November 2023) from delivering the service to the department. This was the service provider who was appointed to provide 20 VIP toilets, of which 4 were supposed to be disability friendly. The above-mentioned service was a high risk for the continuation and success of the 2023 World AIDS Day provincial event, hence new service provider had to be urgently appointed to save the situation.

3. Motivation

In light of the above background information, it was impractical for the GDoH to start the process to get other suppliers to quote. The situation could not have been predicted and it was out of our control, hence we recommend that Sedibeng municipality to process such payment from the HIV Grant.

4. Recommendations

In light of the above background information, it is hereby recommended that the Sedibeng Accounting Officer for the HIV grants (Municipal Manager) approves the process of creation of purchase order as well as processing of payments for the service provider that provided VIP toilets during 2023 World Aids Day commemoration.

Kind Regards,



MS. N MFECA

DIRECTOR: GAUTENG AIDS COUNCIL SECRETARIAT

DATE: 05/12/2023



MY KITCHEN

CATERING SERVICES

Reg No:2006/100774123

Tax No: 9013261175

MAAA 0328111

Business Address

45/5 Small Farms

Evaton

1984

INVOICE 12/2023

SEDIBENG

Cell: 083 994 2254/ 072 688 5915

E-MAIL mykitchencatering773@gmail.com

DATE 07/12/2023

WOLD AIDS DAY

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
20	20 VIP TOILETS FOR WORLD AIDS DAY	R3 500.00	R70 000.00
<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> <p>Goods received and checked and found to be in satisfactory condition Maintenance/Service carried out to my satisfaction</p> <p>Signature: Head of department appointed member Payment is subject to both verification of Amount(s) and no prior duplication of payment</p> <p>Signature: Authorised Officer: Date:</p> </div>			
SUBTOTAL			R 70 000,00
VAT			
TOTAL			R70 000.00

BANK /FNB

ACC/ 62530018672

BRANCH EVATON

A2470 SECTION 52D FOR THE QUARTER ENDING 30 SEPTEMBER 2023-24

(9/1/3/6)

Cluster : Finance
Portfolio: Finance

1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the quarter ending September 2023.

2. OBJECTIVE

The objective of this report is to assist Council to exercise their oversight function to:

- a) Make rational decisions about the allocation of resources;
- b) Assess the current provision of services, as well as the sustainability of future service delivery;
- c) Assess how officials have discharged their accountability responsibilities;
- d) Ensure transparency in respect of the municipality's financial position and operating results;
- e) Assess the performance of the municipality measured against preset targets and objectives;
- f) Inform Council on how cash and other liquid resources were obtained and utilized;
- g) Assess whether financial resources were administered in accordance with legislative and regulatory requirements; and
- h) Promote comparative information for prior periods and actual results against budgeted or planned results;

3. LEGISLATIVE REQUIREMENTS:

In terms of section 52(d) of the MFMA, the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state affairs of the municipality.

- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

4. BACKGROUND

Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

Governance is built around the responsibilities of accountability and oversight requiring a culture of transparency and regular reporting. More detailed financial reporting to the Council will facilitate an environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

5. DISCUSSIONS

The discussions below are broadly categorized under items of financial position (balance sheet), items of financial performance (income statement) and cash flow, as well as other information of key importance such as Asset Management and MFMA Compliance.

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Page 7	Financial Performance
Page 8	Capital Comparative Analysis (Budget vs. Actual)
Page 9	Financial Position (Table C6)

Annexures

A. Bank Reconciliation

B. Withdrawal Statements

C. Form D

D. Cost Containment Report

a) Current Assets

b)

Debtors Management and Credit Control Status for the Quarter ending September.

The debtor's book balance of the municipality as attached in annexure A is R 2 098 892 less bad debts impairment R 2 092 154 resulting to R 6 738.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	7	-	-	-	-	-	-	2 092	2 099	2 092	-	2 092
Total By Income Source	2000	7	-	-	-	-	-	-	2 092	2 099	2 092	-	2 092
2022/23 - totals only		0	0	1717262	0	0	0	0	954100	2 671	954	0	954100
Debtors Age Analysis By Customer Group													
Organs of State	2200	7	-	-	-	-	-	-	2 092	2 099	2 092	-	2 092
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	7	-	-	-	-	-	-	2 092	2 099	2 092	-	2 092

Bank reconciliation

Bank reconciliation

Annexure" C1 – 4" indicate the bank reconciliations prepared for the month of September 2023 with the detail on the bank and cash book balances.

The Council has four operating bank accounts Account to be reported on namely:
Two Primary bank accounts, and
Two License bank accounts

Council is operating four primary accounts. Bank reconciliations are completed monthly within three working days after the end of each month.

The cashbook shows a favorable balance of R 56 896 924 as at end of September.

c) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 186 978 078 payable to the creditors in September 2023. An amount of R 124 557 502 is due payable to the licensing authority.

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400	844	-	-	-	-	-	-	-	844	699
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900	39 407	-	-	-	-	-	-	146 727	186 134	178 379
Total By Customer Type	1000	40 251	-	-	-	-	-	-	146 727	186 978	179 078

d) Net Assets
Reserves

The balance sheet of Council is broadly distinguished into "Assets" (what Council owns) and "Liabilities" (what Council owes) as per Generally Accepted Accounting Principles (GRAP). The difference between assets and liabilities is referred to as the "Net Assets."

The net assets of Council are primarily composed of reserves that Council has built up over the years. The nature of these reserves is that they are ring-fenced for specific use only (non-distributable reserves), as determined by accounting standards. It must be noted that reserves comprise of mostly accounting book-entries and are non-cash transactions. This implies that the reserves on the face of the financial statements do not equate to cash held as investments by Council.

As required by prescribed accounting standards (GRAP 01), only provisions are shown separately on the face of the Statement of Financial Position. All reserves are "ring-fenced" as internal reserves within the Accumulated Surplus. Ring-fenced reserves are as follows:

- Assets fair value reserve
- Government grant reserve (GGR)

These reserves not supported by cash but are only used for book entry purposes for the phasing in of increased depreciation charges as a result of the full implementation of GRAP 17.

According to GRAP standards, the GGR is created when the municipality receives government grants for the acquisition and/or construction of fixed assets. Once the conditions of the capital grant have been met, the funds are recognized as "revenue" (non-cash) on the statement of financial performance. This "revenue" recognized is then in turn transferred out of the Accumulated Surplus to the GGR on the Statement of Net Assets in order to offset the future depreciation of the property, plant and equipment in question. Hence, the reserve is committed solely for this purpose and cannot be utilized for any other purpose. This is referred to as the non-distributable portion of the reserves. Council must note that these are all non-cash entries.

The purpose of these reserves is to promote community equity and facilitate budgetary control by ensuring that sufficient funds (non-cash) are set aside on the accounting books to offset the future depreciation charges (non-cash) that will be incurred over the estimated useful life of the item of property, plant and equipment financed from government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.

Council must note that these are all non-cash entries performed only for compliance purposes in line with accounting standards prescribed by the Accounting Standards Board (ASB) and enforced by the Office of the Accountant-General.

e) Cash Flow

See Annexures "B", "C1- 4", "E"

Essentially, the cash flow statement is concerned with the flow of physical cash in and cash out of the municipality as we collect monies owed by debtors and pay out monies due to creditors.

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 14 114 604 outgoing payments were made to the amount of R 60 141 381. Taking into account the opening cashbook balance, this left a favorable closing balance of R 59 865 402 as end of September 2023 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

$$\text{The cost coverage formula} = \frac{(\text{All available cash at the end of the period in the cashbook}) + (\text{investments at hand less Provisions})}{\text{Monthly fixed operating expenditure}}$$

$$\text{The cost coverage formula} = R \frac{(56\,896\,925) + R0}{R\,35\,252\,888}$$

$$= \underline{1.6 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.6 monthly fixed operating expenditure and shows that the cash flow of the municipality is unfavorable. Our cash formula on hand must cover at least until end of November 2023 as the next equitable share allocation is in December 2023. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2020/2021 as well as 2021/22.

Monthly Budget Statement - Cash Flow	JULY-SEP		
Description	YearTD actual	YearTD actual	YearTD actual
R thousands	0	0	0
CASH FLOW FROM OPERATING ACTIVITIES	0	0	0
Receipts	0	0	0
Property rates	0.00	0.00	0.00
Service charges	0.00	0.00	0.00
Other revenue	26 823 708.80	91 538 512.72	97 551 846.89
Transfers and Subsidies - Operational	126 391 000.00	129 892 000.00	137 432 800.00
Transfers and Subsidies - Capital	-	-	-
Interest	5 805.06	781 160.48	1 371 630.21
Dividends	-	-	-
Payments	-	-	-
Suppliers and employees	- 79 272 253.79	- 148 811 128.71	- 208 952 510.16
Finance charges	-	-	-
Transfers and Grants	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	73 948 260.07	73 400 544.49	27 403 766.94
	-	-	-
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	- 5 600.00	- 270 877.40	- 318 786.53
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 5 600.00	- 270 877.40	- 318 786.53
	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
Receipts	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	-	-	- 2 700.00
Payments	-	-	-
Repayment of borrowing	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	- 2 700.00
	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	73 942 660.07	73 129 667.09	27 082 280.41
Cash/cash equivalents at beginning:	32 783 121.82	32 783 121.82	32 783 121.82
Cash/cash equivalents at month/year end:	106 725 781.89	105 912 788.91	59 865 402.23

e. Grant allocations and expenditure:

Grant allocations and expenditure:

Annexure "F" represents the Grants allocation and their expenditure.

Equitable Share

First tranche of Equitable Share for 2022/23 amounting to R 126 391 000 was received in month of July

Financial Management Grant (FMG):

An amount of R 1 400 000 received in month of August for 2023, Expenditure incurred of R 377 289 in for the quarter ending 30 September, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

Three interns in Supply Chain Management

The interns have attended CPMD training as part of the internship agreement with National Treasury.

Rural Roads Assets Management Grant

An amount of R 2 616 000 gazette 2023-24, amount received of R1 831 000 in August, Expenditure incurred of R 406 975 for the quarter.

HIV/Aids

An amount of R12 568 000 gazette for 2023-24 and, expenditure incurred for the Quarter 1 979 729 for the quarter.

Extended Public Works Projects

An amount of R 1 079 000 is gazette, amount received of R 270 000 expenditure incurred for the quarter R 59 106.

YOUTH CENTRES (National Youth Development Agency)

No allocation for 2023-24 municipality will be applying for the roll over on the 2022-23 unspent funds.

Grant payments to Local Municipalities:

No grant payments were scheduled for local municipalities for the month of September.

Grants schedule for the Quarter ending 30 September

Description	Original Budget	Total Grants Received July to date	Total Grants Spent July to date	Unspent Budget	%
RAMS	2 616 000.00	1 831 500.00	406 974.63	1 424 525.37	22%
FMG	1 400 000.00	1 400 000.00	377 287.00	1 022 713.00	27%
EPWP	1 079 000.00	270 000.00	59 106.00	210 894.00	20%
HIV&AIDS	12 568 000.00	7 540 800.00	1 979 729.00	5 561 071.00	26%
DSRACH	-	-	-	-	0%
Total	17 663 000.00	11 070 811.33	2 823 096.63	8 247 714.70	26%

6.2 Financial Performance

Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue and expenditure for the reporting period.

Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

a) Actual revenue and expenditure

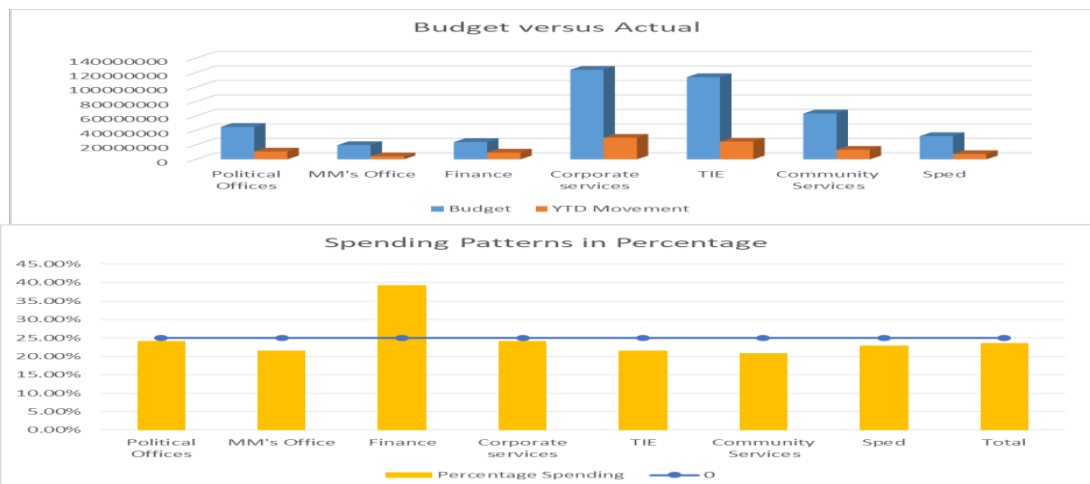
Annexure "G" represents the organizational Operating Revenue and Expenditure which illustrates that R 9 208 180 was generated in revenue R 33 230 626 in expenditure.

Revenue

Cluster	Budget	YTD Movement	Unspend Budget		Percentage Spending	
Finance	- 308 762 381.00	- 128 350 340.85	- 180 412 040.15	83 161 987.00	42%	25%
Corporate services	- 943 583.00	- 147 488.70	- 796 094.30	182 033.00	16%	25%
TIE	- 79 534 691.00	- 14 283 410.38	- 65 251 280.62	17 935 426.00	18%	25%
Community Services	- 15 558 476.00	- 1 990 039.84	- 13 568 436.16	2 037 336.00	13%	25%
SPED	- 3 526 189.00	-	-	-	-	25%
Total	- 408 325 320.00	- 144 771 279.77	- 260 027 851.23	103 316 782.00	35%	25%

Expenditure

Cluster	Budget	YTD Movement	Unspend Budget	Spending Jan to Mar	Percentage Spending	0
Political Offices	44 967 923.00	10 872 888.19	34 095 034.81	11 401 068.00	24.18%	25%
MM's Office	19 706 276.00	4 236 334.63	15 469 941.37	4 188 211.00	21.50%	25%
Finance	24 008 745.00	9 423 018.51	14 585 726.49	4 199 833.00	39.25%	25%
Corporate services	123 810 469.00	29 891 074.08	93 919 394.92	29 421 075.00	24.14%	25%
TIE	113 762 344.00	24 569 885.19	89 192 458.81	30 510 615.00	21.60%	25%
Community Services	63 478 567.00	13 234 055.44	50 244 511.56	13 083 666.00	20.85%	25%
Sped	32 186 184.00	7 373 041.62	24 789 272.00	7 032 333.00	22.91%	25%
Total	421 920 508.00	99 600 297.66	322 296 339.96	99 836 801.00	23.61%	25%



Intervention measures:

The Supply Chain Management Unit together with Financial Management both serve on the Contract Management Committee chaired by Corporate Services: Legal & Support to monitor contractual obligations and performance management of service providers.

Cost Containment measures are still in place to cut down on expenditure. Refer to the graphs above;

7. Pro-Rata Capital Comparative Analysis (Budget vs. Actual)

The Capital expenditure and Revenue sources. Capital expenditure amounted to R 47 909 for month of September and budget of R 1 503 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

An amount of R 487 000 was funded from the two grant Financial Management Grant and Rural Roads Assets Management Grant for the procurement of office machinery and vehicle.

The spending analysis on own fixed assets as at the end of September 2023 is shown in the table below:-

	Budget	YTD Movement	Unspend Budget	Spending July-Septer	Percentage Spending	Benchmark Percentage
PPE COST FURN & OFF IU COST ACQUISITION	400000	73590	326410	102105	18%	25%
PPE COST COMP EQUIP IU COST ACQUISITION	972000	245196.53	726803.47	161729.57	25%	25%
PPE COST ICT INFRASTR COST ACQUISITION	100000	0	100000	0	0%	25%
IA COST OTHER IU COMPUTER SOFTW ACQUISIT	0	0	0	0	0%	25%
PPE COST MACH & EQP IU COST ACQUISITION	500000	0	500000	0	0%	25%
PPE COST TRANSP OWN IU COST ACQUISITION	315000	0	315000	0	0%	25%
	2287000	318786.53	1968213.47	263834.57	14%	25%

The indication for capital projects is that all expenses is funded internally for the various components of assets as per the above table.

Asset Management

A scheduled year-end asset stock takes place and during this stock-take the physical condition and location of assets were verified in order to ensure completeness and accuracy of the fixed asset register. Currently, asset verification stock take takes place twice a year.

Financial position of the Municipality

Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue are minor tariffs charges and equitable share.

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		32 783	9 519	9 519	60 187	9 519
Trade and other receivables from exchange transactions		0	1 493	1 493	0	1 493
Receivables from non-exchange transactions		-	-	-	(139)	-
Current portion of non-current receivables						
Inventory		-	-	-	-	-
VAT		223	42	42	0	42
Other current assets		398	-	-	(6)	-
Total current assets		33 404	11 054	11 054	60 041	11 054
Non current assets						
Investments						
Investment property						
Property, plant and equipment		81 530	72 009	72 009	81 849	72 009
Biological assets						
Living and non-living resources						
Heritage assets		4 842	4 895	4 895	4 842	4 895
Intangible assets		788	(144)	(144)	788	(144)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		87 160	76 760	76 760	87 478	76 760
TOTAL ASSETS		120 563	87 814	87 814	147 520	87 814
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		199	135	135	219	135
Trade and other payables from exchange transactions		185 947	179 800	179 800	161 264	179 800
Trade and other payables from non-exchange transactions		16 652	17 702	17 702	24 870	17 702
Provision		-	29 430	29 430	29 336	29 430
VAT		626	339	339	844	339
Other current liabilities		-	-	-	-	-
Total current liabilities		203 423	227 406	227 406	216 533	227 406
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		203 423	227 406	227 406	216 533	227 406
NET ASSETS	2	(82 860)	(139 592)	(139 592)	(69 013)	(139 592)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(112 753)	(139 592)	(139 592)	(69 013)	(139 592)
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(112 753)	(139 592)	(139 592)	(69 013)	(139 592)

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2022 to 30 June 2023, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

10. RECOMMENDATION

It is therefore recommended:

- 10.1. THAT the Section 52d report for the quarter ending 30 September 2023 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1of 2003.

A2471 SECTION 52D FOR THE QUARTER ENDING 31 DECEMBER 2023

(9/1/3/6)

Cluster : Finance

Portfolio : Finance

1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the quarter ending December 2023.

2. OBJECTIVE

The objective of this report is to assist Council to exercise their oversight function to:

- a) Make rational decisions about the allocation of resources;
- b) Assess the current provision of services, as well as the sustainability of future service delivery;
Assess how officials have discharged their accountability responsibilities;
- c) Ensure transparency in respect of the municipality's financial position and operating results;
- d) Assess the performance of the municipality measured against preset targets and objectives;
Inform Council on how cash and other liquid resources were obtained and utilized;
Assess whether financial resources were administered in accordance with legislative and regulatory requirements; and
- e) Promote comparative information for prior periods and actual results against budgeted or planned results;

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In terms of section 52(d) of the MFMA, the Mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state affairs of the municipality.

- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

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Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

Governance is built around the responsibilities of accountability and oversight requiring a culture of transparency and regular reporting. More detailed financial reporting to the Council will facilitate a environment in which potential or real financial problems are reported in time and in an appropriate manner to allow the council to remedy the situation.

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The discussions below are broadly categorized under items of financial position (balance sheet), items of financial performance (income statement) and cash flow, as well as other information of key importance such as Asset Management and MFMA Compliance.

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Page 9	Financial Position

Annexures

- A. Bank Reconciliation
- B. Withdrawal Statements
- C. Form D
- D. Cost Containment Report

a) Current Assets

Debtors Management and Credit Control Status for the Quarter ending September.

The debtor's book balance of the municipality as attached in annexure A is R 2 115 517 less bad debts impairment R 2 092 154 resulting to R 23 363.

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
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Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	14	-	10	-	-	-	-	2 092	2 116	2 092	-	2 092
Total By Income Source	2000	14	-	10	-	-	-	-	2 092	2 116	2 092	-	2 092
2022/23 - totals only		1502135	0	0	0	7839463	0	0	954100	10 296	8 794	0	954100
Debtors Age Analysis By Customer Group													
Organs of State	2200	14	-	10	-	-	-	-	2 092	2 116	2 092	-	2 092
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500									-	-		
Total By Customer Group	2600	14	-	10	-	-	-	-	2 092	2 116	2 092	-	2 092

Bank reconciliation

Bank reconciliation

Annexure" C1 – 4" indicate the bank reconciliations prepared for the month of December 2023 with the detail on the bank and cash book balances.

The Council has four operating bank accounts Account to be reported on namely:
Two Primary bank accounts, and
Two License bank accounts

Council is operating four primary accounts. Bank reconciliations are completed monthly within three working days after the end of each month.

The cashbook shows a favorable balance of R 70 692 157 as at end of December.

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 175 704 135 payable to the creditors in December 2023. An amount of R 124 557 502 is due payable to the licensing authority.

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description		NT Code	Budget Year 2023/24								Prior year totals for chart (same period)
R thousands			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400	295	-	-	-	-	-	-	-	-	295
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	28 682	-	-	-	-	-	-	146 727	175 409	169 520
Total By Customer Type	1000	28 977	-	-	-	-	-	-	146 727	175 704	169 681

c) Net AssetsReserves

The balance sheet of Council is broadly distinguished into "Assets" (what Council owns) and "Liabilities" (what Council owes) as per Generally Accepted Accounting Principles (GRAP). The difference between assets and liabilities is referred to as the "Net Assets."

The net assets of Council are primarily composed of reserves that Council has built up over the years. The nature of these reserves is that they are ring-fenced for specific use only (non-distributable reserves), as determined by accounting standards. It must be noted that reserves comprise of mostly accounting book-entries and are non-cash transactions. This implies that the reserves on the face of the financial statements do not equate to cash held as investments by Council.

As required by prescribed accounting standards (GRAP 01), only provisions are shown separately on the face of the Statement of Financial Position. All reserves are "ring-fenced" as internal reserves within the Accumulated Surplus. Ring-fenced reserves are as follows:

- Assets fair value reserve
- Government grant reserve (GGR)

These reserves not supported by cash but are only used for book entry purposes for the phasing in of increased depreciation charges as a result of the full implementation of GRAP 17.

According to GRAP standards, the GGR is created when the municipality receives government grants for the acquisition and/or construction of fixed assets. Once the conditions of the capital grant have been met, the funds are recognized as "revenue" (non-cash) on the statement of financial performance. This "revenue" recognized is then in turn transferred out of the Accumulated Surplus to the GGR on the Statement of Net Assets in order to offset the future depreciation of the property, plant and equipment in question. Hence, the reserve is committed solely for this purpose and cannot be utilized for any other purpose. This is referred to as the non-distributable portion of the reserves. Council must note that these are all non-cash entries.

The purpose of these reserves is to promote community equity and facilitate budgetary control by ensuring that sufficient funds (non-cash) are set aside on the accounting books to offset the future depreciation charges (non-cash) that will be incurred over the estimated useful life of the item of property, plant and equipment financed from government grants, public contributions or a (non-cash) surplus arising from the revaluation of property, plant and equipment.

Council must note that these are all non-cash entries performed only for compliance purposes in line with accounting standards prescribed by the Accounting Standards Board (ASB) and enforced by the Office of the Accountant-General.

d) Cash Flow

See Annexures "B", "C1- 4", "E"

Essentially, the cash flow statement is concerned with the flow of physical cash in and cash out of the municipality as we collect monies owed by debtors and pay out monies due to creditors.

The Municipality cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 163 147 284 outgoing payments were made to the amount of R 114 245 346. Taking into account the opening cashbook balance, this left a favorable closing balance of R 75 170 883 as end of December 2023 period, which shows an increase margin from last month's closing balance.

Cost coverage indicator.

(All available cash at the end of the period in the cashbook) +

The cost coverage formula =
$$\frac{(\text{investments at hand less Provisions})}{\text{Monthly fixed operating expenditure}}$$

$$\text{The cost coverage formula} = R \frac{(70\,692\,157 + R0)}{R\,35\,252\,888}$$

= 2.0 TIMES

The cost coverage of the municipality indicates 2.0 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of February 2024 as the next equitable share allocation is in March 2024. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2021/2022 as well as 2022/23.

Monthly Budget Statement - Cash Flow	OCT-DEC		
Description	YearTD actual	YearTD actual	YearTD actual
	October	November	December
R thousands	0	0	0
CASH FLOW FROM OPERATING ACTIVITIES	0	0	0
Receipts	0	0	0
Property rates	0.00	0.00	0.00
Service charges	0.00	0.00	0.00
Other revenue	130 858 097.64	159 962 412.19	216 694 666.22
Transfers and Subsidies - Operational	137 432 800.00	137 432 800.00	243 544 000.00
Transfers and Subsidies - Capital	-	-	-
Interest	1 859 134.34	2 221 263.48	2 525 093.56
Dividends	-	-	-
Payments	-	-	-
Suppliers and employees	- 268 516 470.37	- 305 752 900.00	- 419 998 246.81
Finance charges	-	-	-
Transfers and Grants	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 633 561.61	- 6 136 424.33	42 765 512.97
	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-
Receipts	-	-	-
Proceeds on disposal of PPE	-	30 496.02	30 496.02
	-	-	-
Decrease (increase) in non-current receivables	-	-	-
Decrease (increase) in non-current investments	-	-	-
Payments	-	-	-
Capital assets	- 373 998.70	- 373 998.70	- 410 947.40
NET CASH FROM/(USED) INVESTING ACTIVITIES	- 373 998.70	- 343 502.68	- 380 451.38
	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
Receipts	-	-	-
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	-	-	2 700.00
Payments	-	-	-
Repayment of borrowing	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	2 700.00
	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	1 259 562.91	- 6 479 927.01	42 387 761.59
Cash/cash equivalents at beginning:	32 783 121.82	32 783 121.82	32 783 121.82
Cash/cash equivalents at month/year end:	34 042 684.73	26 303 194.81	75 170 883.41

e. Grant allocations and expenditure:

Grant allocations and expenditure:

Annexure "F" represents the Grants allocation and their expenditure.

Equitable Share

First tranche of Equitable Share for 2023 amounting to R 126 391 000 was received in month of July

Financial Management Grant (FMG):

An amount of R 1 400 000 received in month of August for 2023, Expenditure incurred of R 84 873.08 for the quarter ending 31 December, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

Three interns in Supply Chain Management

The interns have attended CPMD training as part of the internship agreement with National Treasury.

Rural Roads Assets Management Grant

An amount of R 2 616 000 gazette 2023-24 amount received of R1 831 000 in August, Expenditure incurred of R 945 355.98 for the quarter.

HIV/Aids

An amount of R12 568 000 gazette for 2023-24 and, expenditure incurred for the Quarter 2 688 391 for the quarter.

Extended Public Works Projects

An amount of R 1 079 000 is gazette, amount received of R 270 000 expenditure incurred for the quarter R 324 212.

YOUTH CENTRES (National Youth Development Agency)

No allocation for 2023-24 municipality has applied for the roll over on the 2022-23 unspent funds and an amount of R 1 540 527 has been approved.

Grant payments to Local Municipalities:

No grant payments were scheduled for local municipalities for the month of September.

Grants schedule for the Quarter ending 31 December

Description	Original Budget	Total Grants Received July to date	Total Grants Spent July to December	Actual Spending October-December	Actual October	Actual November	Actual December	Balance	%	Comment
RAMS	2 616 000.00	1 831 507.27	1 263 669.58	945 355.98	82 272.85	364 246.45	498 836.68	1 352 330.42	69.00%	Interns Stipend
FMG	1 400 000.00	1 400 000.00	462 159.23	84 873.08	34 377.98	25 247.55	25 247.55	937 840.77	33.01%	Interns Stipend
EPWP	1 079 000.00	298 504.06	383 317.65	324 211.70	87 588.80	88 768.90	147 854.00	695 682.35	128.41%	Expenditure incurred for EPWP grants programs
HIV&AIDS	12 568 000.00	7 540 800.00	4 668 120.40	2 688 391.00	1 077 541.78	719 072.38	891 776.84	7 899 879.60	61.90%	Payment of salaries
DSRACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Total	17 663 000.00	11 070 811.33	6 865 927.70	4 042 831.76	1 281 781.41	1 197 335.28	1 563 715.07	10 797 072.30	62.02%	

6.2 Financial Performance

Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue and expenditure for the reporting period.

Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

a) Actual revenue and expenditure

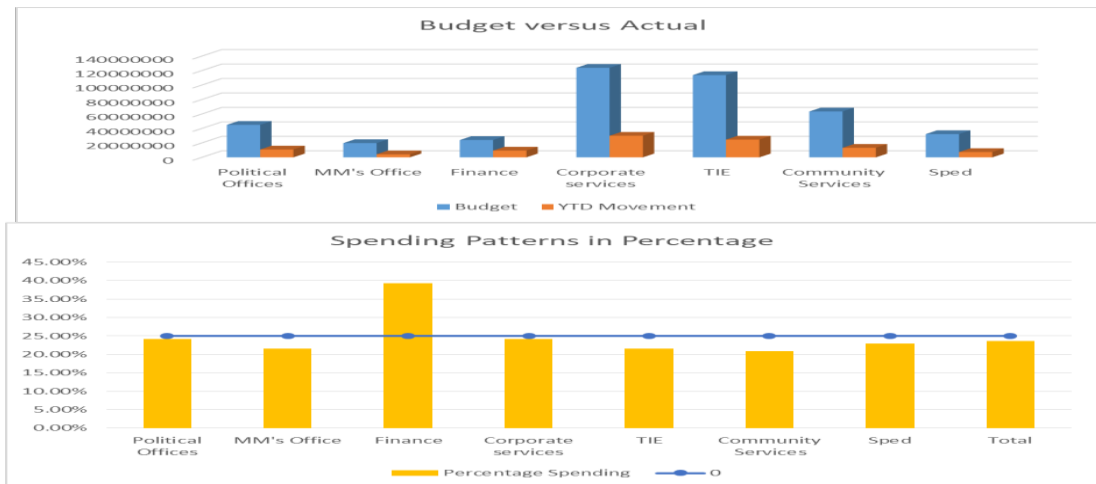
Annexure "G" represents the organizational Operating Revenue and Expenditure which illustrates that R 126 081 327 was received in revenue and R 103 741 600 incurred in expenditure.

Revenue

Cluster	Budget	Quarter 2 Movement	YTD Movement	Unspend Budget	%YTD	Benchmark	
Finance	- 308 762 381.00	- 102 877 700.70	- 231 228 041.55	- 77 534 339.45	74.89	50%	
Corporate services	- 943 583.00	-380 018.67	- 527 507.37	- 399 679.17	55.90	50%	
TIE	- 76 647 163.00	- 21 330 462.88	- 34 761 876.90	- 41 885 287	45.35	50%	
Community Services	- 15 558 476.00	-2 858 963.44	- 4 849 003.28	- 10 709 472.72	31.17	50%	
SPED	- 3 864 461.00	- 1 651 251.33	- 1 651 251.33	- 2 213 209.67	42.73	50%	
Total	- 405 776 064.00	- 126 081 327.02	- 255 578 640.34	- 90 856 701.01	62.99	50%	

Expenditure

Cluster	Budget	Quarter 2 spending	YTD Movement	Unspend Budget	%YTD	Benchmark
Political Offices	44 928 423.00	11 087 724.31	21 960 612.50	23 007 310.50	48.88	50%
MM's Office	19 741 616.00	7 349 664.39	11 585 999.02	8 155 616.98	58.69	50%
Finance	24 008 745.00	4 141 884.56	13 564 903.07	10 443 841.93	56.50	50%
Corporate services	123 710 469.00	31 265 814.14	61 156 888.22	62 553 580.78	49.44	50%
TIE	34 230 653.00	4 612 022.24	14 898 497.05	19 332 155.95	43.52	50%
Community Services	63 578 567.00	14 258 745.29	27 492 800.73	36 085 766.27	43.24	50%
Sped	33 298 825.00	9 328 989.76	18 133 382.38	15 147 032.62	54.46	50%
Total	343 497 298.00	103 741 600.24	168 793 082.97	57 486 499.07	49.14	50%



Intervention measures:

The Supply Chain Management Unit together with Financial Management both serve on the Contract Management Committee chaired by Corporate Services: Legal & Support to monitor contractual obligations and performance management of service providers.

Cost Containment measures are still in place to cut down on expenditure. Refer to the graphs above;

7. Pro-Rata Capital Comparative Analysis (Budget vs. Actual)

The Capital expenditure and Revenue sources. Expenditure incurred for the quarter ending December amount to R 36 949 and R 1 800 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

An amount of R 487 000 was funded from the two grant Financial Management Grant and Rural Roads Assets Management Grant for the procurement of office machinery and vehicle. .

The spending analysis on own fixed assets as at the end of December 2023 is shown in the table below:-

	Budget	Actual Expenditure Q2	YTD Movement	Unspend Budget	Percentage Spending	Benchmark Percentage
PPE COST FURN & OFF IU COST ACQUISITION	400 000	-	73 590	326 410	18	50%
PPE COST COMP EQUIP IU COST ACQUISITION	1 042 000	36 949	337 357	704 643	32	50%
PPE COST ICT INFRASTR COST ACQUISITION	100 000	-	-	100 000	-	50%
IA COST OTHER IU COMPUTER SOFTW ACQUISIT	-	-	-	-	-	50%
PPE COST MACH & EQP IU COST ACQUISITION	500 000	-	-	500 000	-	50%
PPE COST TRANSP OWN IU COST ACQUISITION	245 000	-	-	245 000	-	50%
	2 287 000	36 949	410 947	1 876 053	18	50%

The indication for capital projects is that all expenses is funded internally for the various components of assets as per the above table.

Asset Management

A scheduled year-end asset stock takes place and during this stock-take the physical condition and location of assets were verified in order to ensure completeness and accuracy of the fixed asset register. Currently, asset verification stock take takes place twice a year.

Financial position of the Municipality

Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue are minor tariffs charges and equitable share.

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		741 684	9 519	9 519	75 578	9 519
Trade and other receivables from exchange transactions		0	1 493	1 493	0	1 493
Receivables from non-exchange transactions		-	-	-	10	-
Current portion of non-current receivables						
Inventory		-	-	-	-	-
VAT		223	42	42	0	42
Other current assets		398	-	-	14	-
Total current assets		742 305	11 054	11 054	75 601	11 054
Non current assets						
Investments						
Investment property						
Property, plant and equipment		81 530	72 009	72 009	77 954	72 009
Biological assets						
Living and non-living resources						
Heritage assets		4 842	4 895	4 895	4 842	4 895
Intangible assets		788	(144)	(144)	524	(144)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		87 160	76 760	76 760	83 320	76 760
TOTAL ASSETS		829 464	87 814	87 814	158 922	87 814
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		199	135	135	224	135
Trade and other payables from exchange transactions		185 947	179 800	179 800	149 702	179 800
Trade and other payables from non-exchange transactions		16 652	17 702	17 702	25 707	17 702
Provision		-	29 430	29 430	26 253	29 430
VAT		626	339	339	295	339
Other current liabilities		-	-	-	-	-
Total current liabilities		203 423	227 406	227 406	202 181	227 406
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		203 423	227 406	227 406	202 181	227 406
NET ASSETS	2	626 041	(139 592)	(139 592)	(43 259)	(139 592)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		(112 753)	(139 592)	(139 592)	(43 259)	(139 592)
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(112 753)	(139 592)	(139 592)	(43 259)	(139 592)

9. Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 2023 to 30 June 2024, which has been divided into timeframes of reporting: Annually, Quarterly, Monthly & Ad-hoc.

10. RECOMMENDATION

It is therefore recommended:

- 10.1 THAT the Section 52d report for the quarter ending 31st December 2023 be considered as prescribed by the Local Government: Municipal Finance Management Act, 56 1of 2003.

A2472 ADJUSTMENT BUDGET FOR THE 2023/2024 FINANCIAL YEAR

(5/1/3 (2023/2024))

Cluster : Finance
Portfolio : Financial Management &
Budgets

This is a report of the Budget Panel, emanating from meetings held during February 2024 with the last meeting held on the 26 February 2024

1. PURPOSE

The purpose of the report is to present the detailed Adjustment Budget for 2023/2024 to Council for approval.

2. INTRODUCTION

Section 28 of the Municipal Finance Management Act sets out the conditions for the tabling and adoption of an Adjustments Budget. The Section reads, in part:

"Municipal adjustments budgets

28. (1) *A municipality may revise an approved annual budget through an adjustments budget.*

(2) *An adjustments budget -*

- (a) *must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
- (b) *may appropriate additional revenues that have become available, over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- (c) *may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- (d) *may authorise the utilisation of projected savings in one vote towards spending under another vote;*
- (e) *may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;*
- (f) *may correct any errors in the annual budget; and*
- (g) *may provide for any other expenditure within a prescribed framework.*

(3) *An adjustments budget must be in a prescribed form.*

(4) *Only the mayor may table an adjustments budget in the municipal Council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.*

(5) *When an adjustments budget is tabled, it must be accompanied by-*

- (a) *an explanation how the adjustments budget affects the annual budget;*
 - (b) *a motivation of any material changes to the annual budget;*
 - (c) *an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*
 - (d) *any other supporting documentation that may be prescribed.*
- (6) *Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.*
- (7) *Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget."*

3. BACKGROUND

The Municipal Manager, in conjunction with the Executive Directors determined that an adjustment budget is required to address the short comings within the existing budget in terms of the MFMA section 72(3).

The budget office conducted, in consultation with the MM, the affordable levels of expenses for each line item. Revised figures were then presented in order to finalize the adjustment budget taking into consideration the current financial situation of the municipality.

The criteria utilized for compiling the adjustment budget were determined by the following factors:

1. The Adjustment Budget must be compiled in compliance to the MFMA requirements as set out in Section 28(1-7) as specify in the body of the report. This relates to expenditure and income estimate deviations which have been anticipated in the IDP but which have not materialized for motivated reasons and external circumstances;
2. The adjustment must be substantiated through alignment with Cluster's SDBIP and the Council's approved IDP;
3. The original approved budget process and guidelines must be used to compile the 2023/2024 adjustment budget and emphasis was placed that it is not a new budget;
4. Clusters were required to reprioritize within their approved operating and capital budget allocations in accordance with the cost containment report as approved by the accounting officer as well as to address unforeseen and unavoidable expenditure and to correct errors detected in the approved budget.

4. DISCUSSION

The budget approach was applied by taking the following principles into account:

- In line with Councils mid-term report;
- Clusters to eliminate all luxury and non-priority items;
- Programs to be performed in-house first, with no use of Consultants by all Clusters;
- Catering be stopped for all meetings inclusive of Council Meetings;
- Moratorium be placed on vacancies and attrition positions not to be filled, subject to Accounting Officer approval;

As per annexure "A" the original approved budget for 2023/2024 indicates a net operating deficit of R R14,368,397 with a revised amount reducing the deficit to R 13,583,620. The capital budget will however increase with R 700 000 to make provision for the Executive Mayor's vehicle. The amount on the capital budget need to be financed from own funding as determined by the GRAP principles and accounting standards.

During the compilation of the adjustment budget, various over and under expenditure and income deviations mainly in the employee related cost and general expenses category were found. The adjustment budget for the operating budget in relation to income were increase based on current income levels and forward realistic projections with an amount of R1,917,823. This increase is on interest receivable on the current bank accounts which attracts interest as well as Agency fees specifically at the Meyerton and Heidelberg centers. The expenditure category was increased by R1,133,046. These expenses relates to Audit fees payable to the Auditor General, Insurance fees payable for the year as well as Rates and Taxes payable to Emfuleni Local Municipality. The capital expenditure budget increase with an allocation of R700,000 to transport assets for the procurement of a vehicle for the Executive Mayor. This is done based on the current expenses related to the high cost of maintenance of the old Mercedes, while rental of vehicles became very costly to maintain and is not feasible.

RECONCILIATION SUMMARY ON A BALANCED BUDGET

	ADJUSTMENT BUDGET 2020/21
TOTAL EXPENDITURE	424,205,035
TOTAL REVENUE	(410,621,415)
(SURPLUS)/DEFICIT	13,853,620
Depreciation / Amortisation	(8,503,569)
Net cash (used) from operating activities	(5,350,051)

Council is closing with a deficit on the operating budget and it must be emphasized that cost containment measures must still apply to maintain our cash flow projections. The contributors towards the total expenditure budget are attested to the employee related cost, contracted services, transfer and subsidies and other general expenses.

The propose solutions to the current scenario planning for Council are:

- Maintain a moratorium on non-critical vacancy and attrition post to generate a saving on the salary budget on a prioritization level subject to the approval of the Accounting Officer;
- Sourcing for additional revenue streams through the application of grant, subsidy, donor funding and miscellaneous income functions

The detail motivations of the above principles applied are substantiated in points 1 – 3 below:-

1. Operating Expenditure Budget

The Employee and Councillors remuneration budget has a positive impact in the adjustment budget with a decrease of R822,811. The limited impact, taken into consideration the 5.40% increase adjustment is due to resignations and the current moratorium on vacancies.

The other major operating adjustments in the various Clusters are illustrated as follows:

a) Contracted Services

Contracted services show an increase of R306,035

b) cost

There was a decrease in depreciation cost of R522,145 to life span adjustments on existing assets

c) Other operational cost

Operational cost has increased with R2,184,117 which is due to the following main areas

- ◆ Audit cost R345,709
- ◆ Municipal Services R 509,408
- ◆ Insurance premiums R433,083
- ◆ Operating leases Transport Assets R186,257 and
- ◆ Corporate and Municipal Activities R 184,629

2. Income Budget

The income budget has increased with an amount of R1,907,803 within interest on bank account receivable and agency fees receivable on the licensing function. This is based on the first 6 months of revenue already collected and received.

DC42 Sedibeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2024

Description	Ref	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	8	9	10		
		1	A	A1	F	G	H	
Revenue By Source								
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		234,524	234,524	(10,038)	(10,038)	224,486	247,681	262,542
Agency services		75,238,691	75,238,691	1,597,456	1,597,456	76,836,147	127,604,815	132,709,009
Interest		-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		2,324,500	2,324,500	1,236,844	1,236,844	3,561,344	2,463,970	2,611,808
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		479,831	479,831	50,000	50,000	529,831	508,621	539,139
Licence and permits		-	-	-	-	-	-	-
Operational Revenue		4,765,046	4,765,046	64,794	64,794	4,829,840	5,050,948	5,354,006
Non-Exchange Revenue								
Property rates	2	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-
Licences or permits		1,680,000	1,680,000	-	-	1,680,000	1,875,000	2,000,000
Transfer and subsidies - Operational		323,574,000	323,574,000	(1,021,233)	(1,021,233)	322,552,767	336,994,000	353,115,000
Interest		-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-
Gains on disposal of Assets		40,000	40,000	-	-	40,000	42,400	44,944
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		408,336,592	408,336,592	1,917,823	1,917,823	410,254,415	474,787,435	496,636,448
Expenditure By Type								
Employee related costs		306,391,418	306,391,418	(354,603)	(354,603)	306,036,815	327,051,281	346,674,360
Remuneration of councillors		14,737,996	14,737,996	(468,208)	(468,208)	14,269,788	15,844,052	16,794,694
Bulk purchases - electricity		-	-	-	-	-	-	-
Inventory consumed		4,054,024	4,713,896	(12,150)	(12,150)	4,701,746	4,297,266	4,555,097
Debt impairment		-	-	-	-	-	-	-
Depreciation and amortisation		9,025,714	9,025,714	(522,145)	(522,145)	8,503,569	9,128,281	9,220,188
Interest		-	-	-	-	-	-	-
Contracted services		42,699,603	41,889,681	306,035	306,035	42,195,716	51,243,911	53,674,998
Transfers and subsidies		12,390,200	12,390,200	-	-	12,390,200	12,568,000	12,568,000
Irrecoverable debts written off		-	-	-	-	-	-	-
Operational costs		33,733,034	33,883,084	2,184,117	2,184,117	36,067,201	35,592,108	37,781,640
Losses on disposal of Assets		40,000	40,000	-	-	40,000	42,400	44,944
Other Losses		-	-	-	-	-	-	-
Total Expenditure		423,071,989	423,071,989	1,133,046	1,133,046	424,205,035	455,767,299	481,313,921
Surplus/(Deficit)		(14,735,397)	(14,735,397)	784,777	784,777	(13,950,620)	19,020,136	15,322,527
Transfers and subsidies - capital (monetary allocations)		367,000	367,000	-	-	367,000	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(14,368,397)	(14,368,397)	784,777	784,777	(13,583,620)	19,020,136	15,322,527
Income Tax		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(14,368,397)	(14,368,397)	784,777	784,777	(13,583,620)	19,020,136	15,322,527
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(14,368,397)	(14,368,397)	784,777	784,777	(13,583,620)	19,020,136	15,322,527
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	(14,368,397)	(14,368,397)	784,777	784,777	(13,583,620)	19,020,136	15,322,527

3. Capital Expenditure Budget

The changes within the capital budget are as follows:

- Machinery and Equipment decrease with R 500,000;
- Vehicles has increased with R 700,000
- Computer Equipment has increase with R500,000 to make provision for a backup system currently not in place which poses a risk as identified by the Auditor General.

The adjustment budget for 2023/2024 is attached to the report as Annexure "A". as per the B schedule prepared in accordance with National Treasury reforms.

In conclusion in terms of the MFMA Chapter 4: Municipal Budgets section18 (1) and (2) provides for Council to close on a deficit budget as stipulated below:

"FUNDING OF EXPENDITURE":

(1) An annual budget may only be funded from -

- (a) Realistically anticipated revenues to be collected;*
- (b) Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
- (c) Borrowed funds, but not only for the capital budget referred to in section 17 (2).*

(2) Revenue projections in the budget must be realistic taking into account –

- (a) Projected revenue for the current year based on collection levels to date; and*
- (b) Actual revenue collected in previous financial years.*

5. RECOMMENDATIONS:

It is therefore recommended:

- 5.1 THAT the 2023/2024 adjustment budget as annexed be hereby approved by the Council in the prescribed budget formats as received from National Treasury outlined below:

Annexure "A" - B Schedule

- 5.2 THAT the adjustment budget report be read in conjunction with the mid-term performance and financial reports presented to Council;

Municipal annual budgets and MTREF & supporting tables

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Accountability

Transparency

**Information &
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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
lgdataqueries@treasury.gov.za

Data submission enquiries:
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: DC42 Sedibeng ▼

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget 27/02/2024

MTREF: 2023 ▼

Budget Year: 2023/24

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational structure votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01 Executive & Council	Display Sub-Votes
Vote 02 - Budget & Treasury Office	01.1 Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2 Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3 Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4 Mpac Office	01.4 - Mpac Office
Vote 06 - Community & Social Services	01.5 Minc For Finance & Administration	01.5 - Minc For Finance & Administration
Vote 07 -	01.6 Minc For Sac & Heritage	01.6 - Minc For Sac & Heritage
Vote 08 -	01.7 Minc For Infrastructure & Transport	01.7 - Minc For Infrastructure & Transport
Vote 09 -	01.8 Minc For Human Settlements	01.8 - Minc For Human Settlements
Vote 10 -	01.9 Minc For Health & Public Safety	01.9 - Minc For Health & Public Safety
Vote 11 -	01.10 Minc For Corporate Services	01.10 - Minc For Corporate Services
Vote 12 -	01.11 Minc For Environment	01.11 - Minc For Environment
Vote 13 -	01.12 Minc For Strat Planning & Econ. Devel.	01.12 - Minc For Strat Planning & Econ. Devel.
Vote 14 -	01.13 Other Councilors	01.13 - Other Councilors
Vote 15 - Other	01.14 Office Of The Chief Whip Administration	01.14 - Office Of The Chief Whip Administration
	01.15 Chief Whip Projects	01.15 - Chief Whip Projects
	01.16 Municipal Manager Administration	01.16 - Municipal Manager Administration
	01.17 External Communication	01.17 - External Communication
Vote 02	Budget & Treasury Office	
02.1	Financial Services Admin	02.1 - Financial Services Admin
02.2	Financial Management	02.2 - Financial Management
02.3	Supply Chain Management	02.3 - Supply Chain Management
Vote 03	Corporate Services	
03.1	Corporate Services - Admin	03.1 - Corporate Services - Admin
03.2	Human Resources Administration	03.2 - Human Resources Administration
03.3	Corporate And Legal Administration	03.3 - Corporate And Legal Administration
03.4	Legal	03.4 - Legal
03.5	Corporate	03.5 - Corporate
03.6	Facility Management Admin	03.6 - Facility Management Admin
03.7	Fleet Management	03.7 - Fleet Management
03.8	Maintenance & Cleaning	03.8 - Maintenance & Cleaning
03.9	Town Hall	03.9 - Town Hall
03.10	Internal Security	03.10 - Internal Security
03.11	# Emileeni	03.11 - # Emileeni
03.12	# Sediberg	03.12 - # Sediberg
03.13	# Midvaal	03.13 - # Midvaal
03.14	Idp Function	03.14 - Idp Function
03.15	Fresh Produce Market	03.15 - Fresh Produce Market
Vote 04	Roads And Transport	
04.1	Basic Services	04.1 - Basic Services
04.2	Transport,Infrastructure & Environment	04.2 - Transport,Infrastructure & Environment
04.3	Air Quality Management	04.3 - Air Quality Management
04.4	Environmental Planning And Coordination	04.4 - Environmental Planning And Coordination
04.5	Municipal Health Services	04.5 - Municipal Health Services
04.6	Environment	04.6 - Environment
04.7	License Service Centre - Vereeniging	04.7 - License Service Centre - Vereeniging
04.8	License Service Centre - Vereeniging	04.8 - License Service Centre - Vereeniging
04.9	License Service Centre - Vanderbijl Park	04.9 - License Service Centre - Vanderbijl Park
04.10	License Service Centre - Meyerton	04.10 - License Service Centre - Meyerton
04.11	License Service Centre - Heidelberg	04.11 - License Service Centre - Heidelberg
Vote 05	Planning & Development	
05.1	Spec Admin	05.1 - Spec Admin
05.2	Development Planning - Spec. Proj.	05.2 - Development Planning - Spec. Proj.
05.3	Development Planning Land Use Management	05.3 - Development Planning Land Use Management
05.4	Tourism	05.4 - Tourism
05.5	Housing	05.5 - Housing
05.6	Lea & Spds	05.6 - Lea & Spds
05.7	Ndpg Unit	05.7 - Ndpg Unit
Vote 06	Community & Social Services	
06.1	Vereeniging Airport	06.1 - Vereeniging Airport
06.2	Vanderbijl Airport	06.2 - Vanderbijl Airport
06.3	Emileeni Taxi Rank	06.3 - Emileeni Taxi Rank
06.4	Midvaal Taxi Rank	06.4 - Midvaal Taxi Rank
06.5	Lesedi Taxi Rank	06.5 - Lesedi Taxi Rank
06.6	Community Services Admin	06.6 - Community Services Admin
06.7	Public Safety	06.7 - Public Safety
06.8	Vereeniging Theatre	06.8 - Vereeniging Theatre
06.9	Mphahlele Theatre	06.9 - Mphahlele Theatre
06.10	Sports & Recreation	06.10 - Sports & Recreation
06.11	Heritage	06.11 - Heritage
06.12	Snash Admin	06.12 - Snash Admin
06.13	Hiv & Aids	06.13 - Hiv & Aids
06.14	Primary Health Care Services	06.14 - Primary Health Care Services
06.15	Youth Centre	06.15 - Youth Centre
06.16	Social Development	06.16 - Social Development
06.17	Fire & Rescue Services	06.17 - Fire & Rescue Services
06.18	Disaster Man - Operation & Co-Ord	06.18 - Disaster Man - Operation & Co-Ord
06.19	Chim - Co-Ordination Centre	06.19 - Chim - Co-Ordination Centre
Vote 07		
Vote 08		
Vote 09		
Vote 10		
Vote 11		
Vote 12		
Vote 13		
Vote 14		
Vote 15	Other	
15.1	Coo's Office	15.1 - Coo's Office
15.2	Igr Unit Administration	15.2 - Igr Unit Administration
15.3	Audit Function	15.3 - Audit Function
15.4	Risk Function	15.4 - Risk Function
15.5	Performance Function	15.5 - Performance Function
15.6	Utilities Admin	15.6 - Utilities Admin
15.7	Special Projects	15.7 - Special Projects
15.8	Heidelberg Airport	15.8 - Heidelberg Airport

DC42 Sedibeng - Contact Information

A. GENERAL INFORMATION

Municipality	DC42 Sedibeng
Grade	Grade 5
Province	GT GAUTENG
Web Address	sedibeng.gov.za
e-mail Address	charless@sedibeng.gov.za

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	471
City / Town	Vereeniging
Postal Code	1930
Street address	
Building	Municipal Building
Street No. & Name	cnr Beaconsfield and Leslie
City / Town	Vereeniging
Postal Code	1939
General Contacts	
Telephone number	0164503074
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
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	

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
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	

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
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	

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
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	

[illegible]

DC42 Sedibeng - Table B1 Adjustments Budget Summary - 27/02/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	2 325	2 325	–	–	–	–	1 237	1 237	3 561	2 464	2 612
Transfers recognised - operational	323 574	323 574	–	–	–	–	(1 021)	(1 021)	322 553	336 994	353 115
Other own revenue	82 438	82 438	–	–	–	–	1 702	1 702	84 140	135 329	140 910
Total Revenue (excluding capital transfers and contributions)	408 337	408 337	–	–	–	–	1 918	1 918	410 254	474 787	496 636
Employee costs	305 744	305 744	–	–	–	–	(63)	(63)	305 681	327 051	346 674
Remuneration of councillors	14 738	14 738	–	–	–	–	(468)	(468)	14 270	15 844	16 795
Depreciation & asset impairment	9 026	9 026	–	–	–	–	(522)	(522)	8 504	9 128	9 220
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	4 054	4 054	–	–	–	–	648	648	4 702	4 297	4 555
Transfers and subsidies	12 390	12 390	–	–	–	–	–	–	12 390	12 568	12 568
Other expenditure	76 473	75 813	–	–	–	–	2 490	2 490	78 303	86 678	91 502
Total Expenditure	422 425	421 765	–	–	–	–	2 085	2 085	423 849	455 767	481 314
Surplus/(Deficit)	(14 088)	(13 428)	–	–	–	–	(167)	(167)	(13 595)	19 020	15 323
Transfers and subsidies - capital (monetary allocations)	367	367	–	–	–	–	–	–	367	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(13 721)	(13 061)	–	–	–	–	(167)	(167)	(13 228)	19 020	15 323
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(13 721)	(13 061)	–	–	–	–	(167)	(167)	(13 228)	19 020	15 323
Capital expenditure & funds sources											
Capital expenditure	2 287	2 287	–	–	–	–	700	700	2 987	1 908	2 022
Transfers recognised - capital	487	487	–	–	–	–	–	–	487	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 800	1 800	–	–	–	–	700	700	2 500	1 908	2 022
Total sources of capital funds	2 287	2 287	–	–	–	–	700	700	2 987	1 908	2 022
Financial position											
Total current assets	11 054	11 054	–	–	–	–	16 429	16 429	27 483	33 128	13 114
Total non current assets	76 760	76 760	–	–	–	–	4 883	4 883	81 643	64 801	52 646
Total current liabilities	227 406	227 406	–	–	–	–	8 056	8 056	235 462	188 399	147 392
Total non current liabilities	–	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	(138 945)	(138 285)	–	–	–	–	12 304	12 304	(125 981)	(89 774)	(80 895)
Cash flows											
Net cash from (used) operating	(9 264)	(9 264)	–	–	–	–	11 020	11 020	1 757	1 471 430	1 589 851
Net cash from (used) investing	(2 247)	(2 247)	–	–	–	–	(700)	(700)	(2 947)	(1 866)	(1 978)

DC42 Sedibeng - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		321 960	321 960	-	-	-	-	1 301	1 301	323 261	335 109	351 336
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		321 960	321 960	-	-	-	-	1 301	1 301	323 261	335 109	351 336
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 025	5 025	-	-	-	-	(980)	(980)	4 044	5 244	5 395
Community and social services		3 345	3 345	-	-	-	-	(980)	(980)	2 364	3 369	3 395
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		1 680	1 680	-	-	-	-	-	-	1 680	1 875	2 000
Economic and environmental services		77 855	77 855	-	-	-	-	1 597	1 597	79 452	130 338	135 564
Planning and development		2 616	2 616	-	-	-	-	-	-	2 616	2 733	2 855
Road transport		75 239	75 239	-	-	-	-	1 597	1 597	76 836	127 605	132 709
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		3 864	3 864	-	-	-	-	-	-	3 864	4 096	4 342
Total Revenue - Functional	2	408 704	408 704	-	-	-	-	1 918	1 918	410 621	474 787	496 636
Expenditure - Functional												
Governance and administration		226 093	227 047	-	-	-	-	2 054	2 054	229 102	245 755	259 116
Executive and council		55 971	56 821	-	-	-	-	541	541	57 362	60 162	63 758
Finance and administration		163 240	163 345	-	-	-	-	968	968	164 314	178 254	187 579
Internal audit		6 882	6 882	-	-	-	-	545	545	7 426	7 339	7 779
Community and public safety		74 173	73 321	-	-	-	-	(3 071)	(3 071)	70 249	78 711	83 239
Community and social services		36 492	35 740	-	-	-	-	(1 062)	(1 062)	34 678	38 889	41 040
Sport and recreation		3 784	3 784	-	-	-	-	(442)	(442)	3 342	4 059	4 303
Public safety		5 703	5 603	-	-	-	-	(407)	(407)	5 196	5 785	6 121
Housing		1 842	1 842	-	-	-	-	2	2	1 844	1 978	2 096
Health		26 351	26 351	-	-	-	-	(1 162)	(1 162)	25 189	28 000	29 679
Economic and environmental services		103 186	103 084	-	-	-	-	484	484	103 568	111 048	117 575
Planning and development		25 875	25 853	-	-	-	-	641	641	26 495	28 092	29 676
Road transport		73 101	73 020	-	-	-	-	724	724	73 744	78 440	83 116
Environmental protection		4 210	4 210	-	-	-	-	(881)	(881)	3 330	4 516	4 783
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		19 620	19 620	-	-	-	-	1 666	1 666	21 286	20 948	22 120
Total Expenditure - Functional	3	423 072	423 072	-	-	-	-	1 133	1 133	424 205	456 462	482 051
Surplus/ (Deficit) for the year		(14 368)	(14 368)	-	-	-	-	785	785	(13 584)	18 325	14 586

References

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

DC42 Sedibeng - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 27/02/2024

Standard Classification Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		321 960	321 960	-	-	-	-	1 301	1 301	323 261	335 109	351 336
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		321 960	321 960	-	-	-	-	1 301	1 301	323 261	335 109	351 336
Administrative and Corporate Support		12 618	12 618	-	-	-	-	(1)	(1)	12 618	12 621	12 624
Asset Management												
Finance		308 802	308 802	-	-	-	-	1 302	1 302	310 104	321 918	338 106
Fleet Management		-	-	-	-	-	-	-	-	-	-	-
Human Resources		539	539	-	-	-	-	-	-	539	571	606
Information Technology		-	-	-	-	-	-	-	-	-	-	-
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		5 025	5 025	-	-	-	-	(980)	(980)	4 044	5 244	5 395
Community and social services		3 345	3 345	-	-	-	-	(980)	(980)	2 364	3 369	3 395
Aged Care												
Agricultural												
Animal Care and Diseases												
Cemeteries, Funeral Parlours and Crematoriums												
Child Care Facilities												
Community Halls and Facilities		3 345	3 345	-	-	-	-	(980)	(980)	2 364	3 369	3 395
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		1 680	1 680	-	-	-	-	-	-	1 680	1 875	2 000
Ambulance												
Health Services		1 680	1 680	-	-	-	-	-	-	1 680	1 875	2 000
Laboratory Services												
Food Control												
Health Surveillance and Prevention of Communicable												
Vector Control												
Chemical Safety												
Economic and environmental services		77 855	77 855	-	-	-	-	1 597	1 597	79 452	130 338	135 564
Planning and development		2 616	2 616	-	-	-	-	-	-	2 616	2 733	2 855
Billboards												
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District												

Development Facilitation		2 616	2 616	-	-	-	-	-	-	2 616	2 733	2 855
Economic Development/Planning												
Regional Planning and Development												
Town Planning, Building Regulations and Enforcement,		-	-	-	-	-	-	-	-	-	-	-
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-
Provincial Planning												
Support to Local Municipalities												
Road transport		75 239	75 239	-	-	-	-	1 597	1 597	76 836	127 605	132 709
Public Transport												
Road and Traffic Regulation		75 239	75 239	-	-	-	-	1 597	1 597	76 836	127 605	132 709
Roads												
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
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		3 864	3 864	-	-	-	-	-	-	3 864	4 096	4 342
Abattoirs												
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry												
Licensing and Regulation												
Markets		3 864	3 864	-	-	-	-	-	-	3 864	4 096	4 342
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	408 704	408 704	-	-	-	-	1 918	1 918	410 621	474 787	496 636
Expenditure - Functional												
Municipal governance and administration		226 093	227 047	-	-	-	-	2 054	2 054	229 102	245 755	259 116
Executive and council		55 971	56 821	-	-	-	-	541	541	57 362	60 162	63 758
Mayor and Council		44 928	44 968	-	-	-	-	(594)	(594)	44 374	48 259	51 144
Municipal Manager, Town Secretary and Chief		11 043	11 853	-	-	-	-	1 135	1 135	12 988	11 903	12 615
Finance and administration		163 240	163 345	-	-	-	-	968	968	164 314	178 254	187 579
Administrative and Corporate Support		63 615	63 615	-	-	-	-	(2 212)	(2 212)	61 404	67 166	70 338
Asset Management												
Finance		11 260	11 260	-	-	-	-	686	686	11 946	10 927	11 637
Fleet Management		3 916	3 916	-	-	-	-	161	161	4 077	4 154	4 382
Human Resources		16 039	16 044	-	-	-	-	(1 556)	(1 556)	14 488	17 209	18 240
Information Technology		21 518	21 718	-	-	-	-	(501)	(501)	21 217	22 836	24 050
Legal Services		5 463	5 463	-	-	-	-	(672)	(672)	4 792	5 826	6 175
Marketing, Customer Relations, Publicity and Media Co-		1 391	1 391	-	-	-	-	(422)	(422)	968	1 491	1 579
Property Services		6 666	6 666	-	-	-	-	702	702	7 368	13 444	13 866
Risk Management		1 105	1 105	-	-	-	-	2	2	1 107	1 185	1 256
Security Services		27 151	27 051	-	-	-	-	4 257	4 257	31 308	28 518	30 229
Supply Chain Management		5 116	5 116	-	-	-	-	523	523	5 639	5 496	5 826
Valuation Service												
Internal audit		6 882	6 882	-	-	-	-	545	545	7 426	7 339	7 779
Governance Function		6 882	6 882	-	-	-	-	545	545	7 426	7 339	7 779
Community and public safety		74 173	73 321	-	-	-	-	(3 071)	(3 071)	70 249	78 711	83 239
Community and social services		36 492	35 740	-	-	-	-	(1 062)	(1 062)	34 678	38 889	41 040
Aged Care												
Agricultural												
Animal Care and Diseases												
Cemeteries, Funeral Parlours and Crematoriums												
Child Care Facilities												
Community Halls and Facilities		12 896	12 143	-	-	-	-	(2 198)	(2 198)	9 945	13 540	14 175
Consumer Protection												
Cultural Matters												
Disaster Management		7 746	7 746	-	-	-	-	8	8	7 755	8 322	8 820
Education												
Indigenous and Customary Law												
Industrial Promotion												
Language Policy												

Libraries and Archives								-	-			
Literacy Programmes	4 398	4 398	-	-	-	-	102	102	4 501	4 724	5 006	
Media Services								-	-			
Museums and Art Galleries	9 245	9 245	-	-	-	-	444	444	9 689	9 933	10 527	
Population Development								-	-			
Provincial Cultural Matters								-	-			
Theatres	2 207	2 207	-	-	-	-	582	582	2 789	2 371	2 511	
Zoo's								-	-			
Sport and recreation	3 784	3 784	-	-	-	-	(442)	(442)	3 342	4 059	4 303	
Beaches and Jetties								-	-			
Casinos, Racing, Gambling, Wagering								-	-			
Community Parks (including Nurseries)								-	-			
Recreational Facilities								-	-			
Sports Grounds and Stadiums	3 784	3 784	-	-	-	-	(442)	(442)	3 342	4 059	4 303	
Public safety	5 703	5 603	-	-	-	-	(407)	(407)	5 196	5 785	6 121	
Civil Defence	5 703	5 603	-	-	-	-	(407)	(407)	5 196	5 785	6 121	
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	1 842	1 842	-	-	-	-	2	2	1 844	1 978	2 096	
Housing	1 842	1 842	-	-	-	-	2	2	1 844	1 978	2 096	
Informal Settlements								-	-			
Health	26 351	26 351	-	-	-	-	(1 162)	(1 162)	25 189	28 000	29 679	
Ambulance								-	-			
Health Services	26 351	26 351	-	-	-	-	(1 162)	(1 162)	25 189	28 000	29 679	
Laboratory Services								-	-			
Food Control								-	-			
Health Surveillance and Prevention of Communicable								-	-			
Vector Control								-	-			
Chemical Safety								-	-			
Economic and environmental services	103 186	103 084	-	-	-	-	484	484	103 568	111 048	117 575	
Planning and development	25 875	25 853	-	-	-	-	641	641	26 495	28 092	29 676	
Billboards								-	-			
Corporate Wide Strategic Planning (IDPs, LEDs)	10 626	10 608	-	-	-	-	(49)	(49)	10 559	11 392	12 073	
Central City Improvement District								-	-			
Development Facilitation	10 757	10 754	-	-	-	-	(27)	(27)	10 727	11 877	12 493	
Economic Development/Planning								-	-			
Regional Planning and Development								-	-			
Town Planning, Building Regulations and Enforcement,	3 036	3 036	-	-	-	-	718	718	3 754	3 261	3 455	
and City Engineer	1 456	1 456	-	-	-	-	(1)	(1)	1 455	1 562	1 655	
Project Management Unit								-	-			
Provincial Planning								-	-			
Support to Local Municipalities								-	-			
Road transport	73 101	73 020	-	-	-	-	724	724	73 744	78 440	83 116	
Public Transport								-	-			
Road and Traffic Regulation	72 697	72 616	-	-	-	-	761	761	73 377	78 032	82 704	
Roads								-	-			
Taxi Ranks	404	404	-	-	-	-	(38)	(38)	366	408	412	
Environmental protection	4 210	4 210	-	-	-	-	(881)	(881)	3 330	4 516	4 783	
Biodiversity and Landscape	580	580	-	-	-	-	(531)	(531)	49	618	651	
Coastal Protection								-	-			
Indigenous Forests								-	-			
Nature Conservation								-	-			
Pollution Control	3 631	3 631	-	-	-	-	(350)	(350)	3 281	3 898	4 132	
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	19 620	19 620	-	-	-	-	1 666	1 666	21 286	20 948	22 120	
Abattoirs								-	-			
Air Transport	3 267	3 267	-	-	-	-	575	575	3 842	3 469	3 646	
Forestry								-	-			
Licensing and Regulation								-	-			

Markets		12 855	12 855	–	–	–	–	1 089	1 089	13 944	13 725	14 497
Tourism		3 498	3 498	–	–	–	–	2	2	3 500	3 754	3 978
Total Expenditure - Functional	3	423 072	423 072	–	–	–	–	1 133	1 133	424 205	456 462	482 051
Surplus/ (Deficit) for the year		(14 368)	(14 368)	–	–	–	–	785	785	(13 584)	18 325	14 586

References

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

DC42 Sedibeng - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		308 802	308 802	-	-	-	-	1 302	1 302	310 104	321 918	338 106
Vote 03 - Corporate Services		4 808	4 808	-	-	-	-	41	41	4 849	5 097	5 402
Vote 04 - Roads And Transport		79 535	79 535	-	-	-	-	1 597	1 597	81 132	132 213	137 564
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		15 558	15 558	-	-	-	-	(1 022)	(1 022)	14 536	15 561	15 564
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	408 704	408 704	-	-	-	-	1 918	1 918	410 621	474 787	496 636
Expenditure by Vote	1											
Vote 01 - Executive & Council		55 879	55 900	-	-	-	-	515	515	56 415	60 065	63 655
Vote 02 - Budget & Treasury Office		24 049	24 049	-	-	-	-	461	461	24 510	24 591	26 113
Vote 03 - Corporate Services		133 641	133 805	-	-	-	-	1 991	1 991	135 796	148 502	156 722
Vote 04 - Roads And Transport		110 095	110 011	-	-	-	-	(1 259)	(1 259)	108 752	118 216	125 198
Vote 05 - Planning & Development		18 102	18 101	-	-	-	-	675	675	18 776	19 420	20 580
Vote 06 - Community & Social Services		67 249	66 321	-	-	-	-	(803)	(803)	65 518	70 626	73 838
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		14 056	14 886	-	-	-	-	(448)	(448)	14 438	15 044	15 945
Total Expenditure by Vote	2	423 072	423 072	-	-	-	-	1 133	1 133	424 205	456 462	482 051
Surplus/ (Deficit) for the year	2	(14 368)	(14 368)	-	-	-	-	785	785	(13 584)	18 325	14 586

References

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

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

check revenue	408 704	408 704	-	-	-	-	1 918	1 918	410 621	474 787	496 636
check expenditure	647	1 307	-	-	-	-	(952)	(952)	356	695	737

DC42 Sedibeng - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 27/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
01.1 - Mayor Administration		-	-	-	-	-	-	-	-	-	-	-
01.2 - Speaker Administration		-	-	-	-	-	-	-	-	-	-	-
01.3 - Speaker Projects		-	-	-	-	-	-	-	-	-	-	-
01.4 - Mpac Office		-	-	-	-	-	-	-	-	-	-	-
01.5 - Mmc For Finance & Administration		-	-	-	-	-	-	-	-	-	-	-
01.6 - Mmc For Srac & Heritage		-	-	-	-	-	-	-	-	-	-	-
01.7 - Mmc For Infrastructure & Transport		-	-	-	-	-	-	-	-	-	-	-
01.8 - Mmc For Human Settlements		-	-	-	-	-	-	-	-	-	-	-
01.9 - Mmc For Health & Public Safety		-	-	-	-	-	-	-	-	-	-	-
01.10 - Mmc For Corporate Services		-	-	-	-	-	-	-	-	-	-	-
01.11 - Mmc For Environment		-	-	-	-	-	-	-	-	-	-	-
01.12 - Mmc For Strat Planning & Econ. Devel.		-	-	-	-	-	-	-	-	-	-	-
01.13 - Other Councilors		-	-	-	-	-	-	-	-	-	-	-
01.14 - Office Of The Chief Whip Administration		-	-	-	-	-	-	-	-	-	-	-
01.15 - Chief Whip Projects		-	-	-	-	-	-	-	-	-	-	-
01.16 - Municipal Manager Administration		-	-	-	-	-	-	-	-	-	-	-
01.17 - External Communication		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		308 802	308 802	-	-	-	-	1 302	1 302	310 104	321 918	338 106
02.1 - Financial Services Admin		-	-	-	-	-	-	-	-	-	-	-
02.2 - Financial Management		308 802	308 802	-	-	-	-	1 302	1 302	310 104	321 918	338 106
02.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		4 808	4 808	-	-	-	-	41	41	4 849	5 097	5 402
03.1 - Corporate Services - Admin		-	-	-	-	-	-	-	-	-	-	-
03.2 - Human Resources Administration		539	539	-	-	-	-	-	-	539	571	606
03.3 - Corporate And Legal Administartion		-	-	-	-	-	-	-	-	-	-	-
03.4 - Legal		-	-	-	-	-	-	-	-	-	-	-
03.5 - Corporate		-	-	-	-	-	-	-	-	-	-	-
03.6 - Facility Management Admin		-	-	-	-	-	-	-	-	-	-	-
03.7 - Fleet Management		-	-	-	-	-	-	-	-	-	-	-
03.8 - Maintenance & Cleaning		-	-	-	-	-	-	-	-	-	-	-
03.9 - Town Hall		405	405	-	-	-	-	41	41	446	429	455
03.10 - Internal Security		-	-	-	-	-	-	-	-	-	-	-
03.11 - It Emfuleni		-	-	-	-	-	-	-	-	-	-	-
03.12 - It Sedibeng		-	-	-	-	-	-	-	-	-	-	-
03.13 - It Midvaal		-	-	-	-	-	-	-	-	-	-	-
03.14 - Idp Function		-	-	-	-	-	-	-	-	-	-	-
03.15 - Fresh Produce Market		3 864	3 864	-	-	-	-	-	-	3 864	4 096	4 342
Vote 04 - Roads And Transport		79 535	79 535	-	-	-	-	1 597	1 597	81 132	132 213	137 564
04.1 - Basic Services		-	-	-	-	-	-	-	-	-	-	-
04.2 - Transport,Infrastructure & Environment		2 616	2 616	-	-	-	-	-	-	2 616	2 733	2 855
04.3 - Air Quality Management		-	-	-	-	-	-	-	-	-	-	-
04.4 - Environmental Planning And Coordination		-	-	-	-	-	-	-	-	-	-	-
04.5 - Municipal Health Services		1 680	1 680	-	-	-	-	-	-	1 680	1 875	2 000
04.6 - Environment		-	-	-	-	-	-	-	-	-	-	-
04.7 - License Service Centre		-	-	-	-	-	-	-	-	-	-	-
04.8 - License Service Centre - Vereeniging		19 958	19 958	-	-	-	-	(1 000)	(1 000)	18 958	33 849	35 202
04.9 - License Service Centre - Vanderbijl Park		28 396	28 396	-	-	-	-	200	200	28 596	48 159	50 086
04.10 - License Service Centre - Meyerton		16 732	16 732	-	-	-	-	1 397	1 397	18 129	28 377	29 512
04.11 - License Service Centre - Heidelberg		10 153	10 153	-	-	-	-	1 000	1 000	11 153	17 220	17 909
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
05.1 - Sped Admin		-	-	-	-	-	-	-	-	-	-	-
05.2 - Development Planning - Spec. Proj.		-	-	-	-	-	-	-	-	-	-	-
05.3 - Development Planning Land Use Management		-	-	-	-	-	-	-	-	-	-	-
05.4 - Tourism		-	-	-	-	-	-	-	-	-	-	-
05.5 - Housing		-	-	-	-	-	-	-	-	-	-	-
05.6 - Led & Sgds		-	-	-	-	-	-	-	-	-	-	-
05.7 - Ndpq Unit		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		15 558	15 558	-	-	-	-	(1 022)	(1 022)	14 536	15 561	15 564
06.1 - Vereeniging Airport		-	-	-	-	-	-	-	-	-	-	-
06.2 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-	-	-
06.3 - Emfuleni Taxi Rank		-	-	-	-	-	-	-	-	-	-	-
06.4 - Midvaal Taxi Rank		-	-	-	-	-	-	-	-	-	-	-
06.5 - Lessedi Taxi Rank		-	-	-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin		12 618	12 618	-	-	-	-	(1)	(1)	12 618	12 621	12 624
06.7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
06.8 - Vereeniging Theatre		-	-	-	-	-	-	-	-	-	-	-
06.9 - Mphatlalatsane Theatre		-	-	-	-	-	-	-	-	-	-	-
06.10 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
06.11 - Heritage		-	-	-	-	-	-	-	-	-	-	-
06.12 - Srac Admin		-	-	-	-	-	-	-	-	-	-	-
06.13 - Hiv & Aids		-	-	-	-	-	-	-	-	-	-	-
06.14 - Primary Health Care Services		-	-	-	-	-	-	-	-	-	-	-
06.15 - Youth Centre		2 940	2 940	-	-	-	-	(1 021)	(1 021)	1 919	2 940	2 940
06.16 - Social Development		-	-	-	-	-	-	-	-	-	-	-
06.17 - Fire & Rescue Services		-	-	-	-	-	-	-	-	-	-	-
06.18 - Disaster Man - Operation & Co-Ord		-	-	-	-	-	-	-	-	-	-	-
06.19 - Cimm - Co-Ordination Centre		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-

Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office		-	-	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration		-	-	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function		-	-	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function		-	-	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function		-	-	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin		-	-	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects		-	-	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	408 704	408 704	-	-	-	-	1 918	1 918	410 621	474 787	496 636	
Expenditure by Vote	1												
Vote 01 - Executive & Council		55 879	55 900	-	-	-	-	515	515	56 415	60 065	63 655	
01.1 - Mayor Administration		14 349	14 369	-	-	-	-	223	223	14 592	15 410	16 330	
01.2 - Speaker Administration		6 517	6 517	-	-	-	-	61	61	6 578	7 000	7 418	
01.3 - Speaker Projects		242	242	-	-	-	-	-	-	242	256	271	
01.4 - Mpac Office		3 272	3 272	-	-	-	-	(63)	(63)	3 208	3 516	3 727	
01.5 - Mmc For Finance & Administration		306	306	-	-	-	-	(7)	(7)	299	329	348	
01.6 - Mmc For Srac & Heritage		961	961	-	-	-	-	(25)	(25)	935	1 032	1 093	
01.7 - Mmc For Infrastructure & Transport		298	301	-	-	-	-	(7)	(7)	294	320	339	
01.8 - Mmc For Human Settlements		962	962	-	-	-	-	(63)	(63)	899	1 034	1 096	
01.9 - Mmc For Health & Public Safety		302	302	-	-	-	-	(10)	(10)	293	324	343	
01.10 - Mmc For Corporate Services		583	583	-	-	-	-	(15)	(15)	568	625	661	
01.11 - Mmc For Environment		928	928	-	-	-	-	(26)	(26)	902	997	1 057	
01.12 - Mmc For Strat Planning & Econ. Devel.		606	606	-	-	-	-	(56)	(56)	550	651	690	
01.13 - Other Councilors		6 392	6 392	-	-	-	-	(99)	(99)	6 293	6 872	7 284	
01.14 - Office Of The Chief Whip Administration		9 166	9 166	-	-	-	-	(505)	(505)	8 661	9 846	10 435	
01.15 - Chief Whip Projects		44	61	-	-	-	-	-	-	61	47	50	
01.16 - Municipal Manager Administration		10 940	10 921	-	-	-	-	1 110	1 110	12 032	11 795	12 501	
01.17 - External Communication		11	11	-	-	-	-	(1)	(1)	9	11	11	
Vote 02 - Budget & Treasury Office		24 049	24 049	-	-	-	-	461	461	24 510	24 591	26 113	
02.1 - Financial Services Admin		7 673	7 673	-	-	-	-	(748)	(748)	6 925	8 167	8 651	
02.2 - Financial Management		11 260	11 260	-	-	-	-	686	686	11 946	10 927	11 637	
02.3 - Supply Chain Management		5 116	5 116	-	-	-	-	523	523	5 639	5 496	5 826	
Vote 03 - Corporate Services		133 641	133 805	-	-	-	-	1 991	1 991	135 796	148 502	156 722	
03.1 - Corporate Services - Admin		3 683	3 683	-	-	-	-	1 443	1 443	5 126	3 943	4 179	
03.2 - Human Resources Administration		15 351	15 356	-	-	-	-	(1 559)	(1 559)	13 798	16 470	17 457	
03.3 - Corporate And Legal Administration		3 359	3 359	-	-	-	-	(734)	(734)	2 626	3 603	3 818	
03.4 - Legal		5 463	5 463	-	-	-	-	(672)	(672)	4 792	5 826	6 175	
03.5 - Corporate		6 753	6 753	-	-	-	-	1 393	1 393	8 146	7 236	7 665	
03.6 - Facility Management Admin		18 364	18 364	-	-	-	-	(1 584)	(1 584)	16 780	19 649	20 760	
03.7 - Fleet Management		3 916	3 916	-	-	-	-	161	161	4 077	4 154	4 382	
03.8 - Maintenance & Cleaning		6 666	6 666	-	-	-	-	702	702	7 368	13 444	13 866	
03.9 - Town Hall		6 230	6 306	-	-	-	-	(2 004)	(2 004)	4 301	6 596	6 992	
03.10 - Internal Security		27 151	27 051	-	-	-	-	4 257	4 257	31 308	28 518	30 229	
03.11 - It Emfuleni		-	-	-	-	-	-	-	-	-	-	-	
03.12 - It Sedibeng		21 518	21 718	-	-	-	-	(501)	(501)	21 217	22 836	24 050	
03.13 - It Midvaal		-	-	-	-	-	-	-	-	-	-	-	
03.14 - Itdp Function		2 331	2 313	-	-	-	-	(0)	(0)	2 313	2 502	2 652	
03.15 - Fresh Produce Market		12 855	12 855	-	-	-	-	1 089	1 089	13 944	13 725	14 497	
Vote 04 - Roads And Transport		110 095	110 011	-	-	-	-	(1 259)	(1 259)	108 752	118 216	125 198	
04.1 - Basic Services		4 719	4 719	-	-	-	-	875	875	5 594	5 051	5 342	
04.2 - Transport,Infrastructure & Environment		6 038	6 035	-	-	-	-	(902)	(902)	5 133	6 826	7 150	
04.3 - Air Quality Management		3 631	3 631	-	-	-	-	(350)	(350)	3 281	3 898	4 132	
04.4 - Environmental Planning And Coordination		3	3	-	-	-	-	(0)	(0)	3	3	3	
04.5 - Municipal Health Services		22 430	22 430	-	-	-	-	(1 112)	(1 112)	21 318	23 791	25 218	
04.6 - Environment		577	577	-	-	-	-	(530)	(530)	46	615	648	
04.7 - License Service Centre		8 293	8 212	-	-	-	-	101	101	8 313	8 797	9 315	
04.8 - License Service Centre - Vereeniging		16 317	16 317	-	-	-	-	1 695	1 695	18 011	17 541	18 593	
04.9 - License Service Centre - Vanderbijl Park		20 599	20 599	-	-	-	-	(1 011)	(1 011)	19 589	22 145	23 474	
04.10 - License Service Centre - Meyerton		16 207	16 207	-	-	-	-	(813)	(813)	15 394	17 422	18 467	
04.11 - License Service Centre - Heidelberg		11 280	11 280	-	-	-	-	790	790	12 070	12 127	12 854	
Vote 05 - Planning & Development		18 102	18 101	-	-	-	-	675	675	18 776	19 420	20 580	
05.1 - Sped Admin		5 217	5 215	-	-	-	-	6	6	5 221	5 586	5 919	
05.2 - Development Planning - Spec. Proj.		1 806	1 806	-	-	-	-	787	787	2 594	1 941	2 056	
05.3 - Development Planning Land Use Management		1 230	1 230	-	-	-	-	(70)	(70)	1 160	1 320	1 399	
05.4 - Tourism		3 498	3 498	-	-	-	-	2	2	3 500	3 754	3 978	
05.5 - Housing		1 842	1 842	-	-	-	-	2	2	1 844	1 978	2 096	
05.6 - Led & Sgds		3 054	3 054	-	-	-	-	(52)	(52)	3 002	3 280	3 476	
05.7 - Ndpg Unit		1 456	1 456	-	-	-	-	(1)	(1)	1 455	1 562	1 655	
Vote 06 - Community & Social Services		67 249	66 321	-	-	-	-	(803)	(803)	65 518	70 626	73 838	
06.1 - Vereeniging Airport		3 267	3 267	-	-	-	-	575	575	3 842	3 469	3 646	
06.2 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-	-	-	
06.3 - Emfuleni Taxi Rank		404	404	-	-	-	-	(38)	(38)	366	408	412	
06.4 - Midvaal Taxi Rank		-	-	-	-	-	-	-	-	-	-	-	
06.5 - Lesedi Taxi Rank		-	-	-	-	-	-	-	-	-	-	-	
06.6 - Community Services Admin		18 528	18 528	-	-	-	-	(963)	(963)	17 565	18 921	19 278	
06.7 - Public Safety		5 703	5 603	-	-	-	-	(407)	(407)	5 196	5 785	6 121	
06.8 - Vereeniging Theatre		1 908	1 908	-	-	-	-	583	583	2 491	2 050	2 172	
06.9 - Mphahlatlatsane Theatre		299	299	-	-	-	-	(1)	(1)	298	321	339	
06.10 - Sports & Recreation		2 238	2 238	-	-	-	-	(184)	(184)	2 054	2 400	2 544	
06.11 - Heritage		9 245	9 245	-	-	-	-	444	444	9 689	9 933	10 527	
06.12 - Srach Admin		1 547	1 547	-	-	-	-	(258)	(258)	1 289	1 659	1 758	
06.13 - Hiv & Aids		2 596	2 596	-	-	-	-	1	1	2 597	2 789	2 956	

06.14 - Primary Health Care Services		1 325	1 325	-	-	-	-	(51)	(51)	1 274	1 421	1 505
06.15 - Youth Centre		6 666	5 837	-	-	-	-	(194)	(194)	5 644	6 944	7 183
06.16 - Social Development		4 398	4 398	-	-	-	-	102	102	4 501	4 724	5 006
06.17 - Fire & Rescue Services		-	-	-	-	-	-	-	-	-	-	-
06.18 - Disaster Man - Operation & Co-Ord		7 746	7 746	-	-	-	-	8	8	7 755	8 322	8 820
06.19 - Cimm - Co-Ordination Centre		1 380	1 380	-	-	-	-	(421)	(421)	959	1 481	1 568
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		14 056	14 886	-	-	-	-	(448)	(448)	14 438	15 044	15 945
15.1 - Coo's Office		102	932	-	-	-	-	25	25	956	108	114
15.2 - Igr Unit Administration		25	25	-	-	-	-	(3)	(3)	22	25	26
15.3 - Audit Function		6 882	6 882	-	-	-	-	545	545	7 426	7 339	7 779
15.4 - Risk Function		1 105	1 105	-	-	-	-	2	2	1 107	1 185	1 256
15.5 - Performance Function		688	688	-	-	-	-	3	3	691	739	783
15.6 - Utilities Admin		5 255	5 255	-	-	-	-	(1 020)	(1 020)	4 236	5 647	5 986
15.7 - Special Projects		-	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	423 072	423 072	-	-	-	-	1 133	1 133	424 205	456 462	482 051
Surplus/ (Deficit) for the year	2	(14 368)	(14 368)	-	-	-	-	785	785	(13 584)	18 325	14 586

References

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

DC42 Sedibeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
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		235	235	-	-	-	-	(10)	(10)	224	248	263
Agency services		75 239	75 239	-	-	-	-	1 597	1 597	76 836	127 605	132 709
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		2 325	2 325	-	-	-	-	1 237	1 237	3 561	2 464	2 612
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		480	480	-	-	-	-	50	50	530	509	539
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		4 765	4 765	-	-	-	-	65	65	4 830	5 051	5 354
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		1 680	1 680	-	-	-	-	-	-	1 680	1 875	2 000
Transfer and subsidies - Operational		323 574	323 574	-	-	-	-	(1 021)	(1 021)	322 553	336 994	353 115
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		40	40	-	-	-	-	-	-	40	42	45
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		408 337	408 337	-	-	-	-	1 918	1 918	410 254	474 787	496 636
Expenditure By Type												
Employee related costs		305 744	305 744	-	-	-	-	(63)	(63)	305 681	327 051	346 674
Remuneration of councillors		14 738	14 738	-	-	-	-	(468)	(468)	14 270	15 844	16 795
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		4 054	4 054	-	-	-	-	648	648	4 702	4 297	4 555
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		9 026	9 026	-	-	-	-	(522)	(522)	8 504	9 128	9 220
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		42 700	41 890	-	-	-	-	306	306	42 196	51 244	53 675
Transfers and subsidies		12 390	12 390	-	-	-	-	-	-	12 390	12 568	12 568
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		33 733	33 883	-	-	-	-	2 184	2 184	36 067	35 592	37 782
Losses on disposal of Assets		40	40	-	-	-	-	-	-	40	42	45
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		422 425	421 765	-	-	-	-	2 085	2 085	423 849	455 767	481 314
Surplus/(Deficit)		(14 088)	(13 428)	-	-	-	-	(167)	(167)	(13 595)	19 020	15 323
Transfers and subsidies - capital (monetary allocations)		367	367	-	-	-	-	-	-	367	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(13 721)	(13 061)	-	-	-	-	(167)	(167)	(13 228)	19 020	15 323
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(13 721)	(13 061)	-	-	-	-	(167)	(167)	(13 228)	19 020	15 323
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(13 721)	(13 061)	-	-	-	-	(167)	(167)	(13 228)	19 020	15 323
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(13 721)	(13 061)	-	-	-	-	(167)	(167)	(13 228)	19 020	15 323

References

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

DC42 Sedibeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		120	120	-	-	-	-	-	-	120	-	-
Vote 03 - Corporate Services		1 800	1 800	-	-	-	-	700	700	2 500	1 908	2 022
Vote 04 - Roads And Transport		367	367	-	-	-	-	-	-	367	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022
Total Capital Expenditure - Vote		2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022
Capital Expenditure - Functional												
Governance and administration		1 920	1 920	-	-	-	-	700	700	2 620	1 908	2 022
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 920	1 920	-	-	-	-	700	700	2 620	1 908	2 022
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		367	367	-	-	-	-	-	-	367	-	-
Planning and development		367	367	-	-	-	-	-	-	367	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022
Funded by:												
National Government		487	487	-	-	-	-	-	-	487	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	487	487	-	-	-	-	-	-	487	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 800	1 800	-	-	-	-	700	700	2 500	1 908	2 022
Total Capital Funding		2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022

References

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

DC42 Sedibeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 27/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Capital expenditure - Municipal Vote	2												
Multi-year expenditure appropriation													
Vote 01 - Executive & Council			-	-	-	-	-	-	-	-	-	-	-
01.1 - Mayor Administration										-	-	-	-
01.2 - Speaker Administration										-	-	-	-
01.3 - Speaker Projects										-	-	-	-
01.4 - Mpac Office										-	-	-	-
01.5 - Mmc For Finance & Administration										-	-	-	-
01.6 - Mmc For Srac & Heritage										-	-	-	-
01.7 - Mmc For Infrastructure & Transport										-	-	-	-
01.8 - Mmc For Human Settlements										-	-	-	-
01.9 - Mmc For Health & Public Safety										-	-	-	-
01.10 - Mmc For Corporate Services												-	-
01.11 - Mmc For Environment												-	-
01.12 - Mmc For Strat Planning & Econ. Devel												-	-
01.13 - Other Councilors												-	-
01.14 - Office Of The Chief Whip Administration												-	-
01.15 - Chief Whip Projects												-	-
01.16 - Municipal Manager Administration												-	-
01.17 - External Communication												-	-
Vote 02 - Budget & Treasury Office			-	-	-	-	-	-	-	-	-	-	-
02.1 - Financial Services Admin										-	-	-	-
02.2 - Financial Management										-	-	-	-
02.3 - Supply Chain Management										-	-	-	-
Vote 03 - Corporate Services			-	-	-	-	-	-	-	-	-	-	-
03.1 - Corporate Services - Admin										-	-	-	-
03.2 - Human Resources Administration										-	-	-	-
03.3 - Corporate And Legal Administartion										-	-	-	-
03.4 - Legal										-	-	-	-
03.5 - Corporate										-	-	-	-
03.6 - Facility Management Admin										-	-	-	-
03.7 - Fleet Management										-	-	-	-
03.8 - Maintenance & Cleaning										-	-	-	-
03.9 - Town Hall										-	-	-	-
03.10 - Internal Security												-	-
03.11 - It Emfuleni												-	-
03.12 - It Sedibeng												-	-
03.13 - It Midvaal												-	-
03.14 - Idp Function												-	-
03.15 - Fresh Produce Market												-	-
Vote 04 - Roads And Transport			-	-	-	-	-	-	-	-	-	-	-
04.1 - Basic Services										-	-	-	-
04.2 - Transport,Infrastructure & Environment										-	-	-	-
04.3 - Air Quality Management										-	-	-	-
04.4 - Environmental Planning And Coordination										-	-	-	-
04.5 - Municipal Health Services										-	-	-	-
04.6 - Environment										-	-	-	-
04.7 - License Service Centre										-	-	-	-
04.8 - License Service Centre - Vereeniging										-	-	-	-
04.9 - License Service Centre - Vanderbijl Park										-	-	-	-
04.10 - License Service Centre - Meyerton											-	-	
04.11 - License Service Centre - Heidelberg											-	-	
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	
05.1 - Sped Admin									-	-	-	-	
05.2 - Development Planning - Spec. Proj.									-	-	-	-	
05.3 - Development Planning Land Use Management									-	-	-	-	
05.4 - Tourism									-	-	-	-	
05.5 - Housing									-	-	-	-	
05.6 - Led & Sgds									-	-	-	-	
05.7 - Ndpg Unit									-	-	-	-	
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	
06.1 - Vereeniging Airport									-	-	-	-	
06.2 - Vanderbijl Airport									-	-	-	-	
06.3 - Emfuleni Taxi Rank									-	-	-	-	
06.4 - Midvaal Taxi Rank									-	-	-	-	
06.5 - Lesedi Taxi Rank									-	-	-	-	
06.6 - Community Services Admin									-	-	-	-	
06.7 - Public Safety									-	-	-	-	
06.8 - Vereeniging Theatre									-	-	-	-	
06.9 - Mphatlalatsane Theatre									-	-	-	-	
06.10 - Sports & Recreation											-	-	
06.11 - Heritage											-	-	
06.12 - Strach Admin											-	-	
06.13 - Hiv & Aids											-	-	
06.14 - Primary Health Care Services											-	-	
06.15 - Youth Centre											-	-	
06.16 - Social Development											-	-	
06.17 - Fire & Rescue Services											-	-	
06.18 - Disaster Man - Operation & Co-Ord											-	-	
06.19 - Cimm - Co-Ordination Centre											-	-	
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 08 -													

06.12 - Srach Admin	-	-	-	-	-	-	-	-	-	-	-	-
06.13 - Hiv & Aids	-	-	-	-	-	-	-	-	-	-	-	-
06.14 - Primary Health Care Services	-	-	-	-	-	-	-	-	-	-	-	-
06.15 - Youth Centre	-	-	-	-	-	-	-	-	-	-	-	-
06.16 - Social Development	-	-	-	-	-	-	-	-	-	-	-	-
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	-	-	-
06.18 - Disaster Man - Operation & Co-Ord	-	-	-	-	-	-	-	-	-	-	-	-
06.19 - Cimm - Co-Ordination Centre	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022	-
Total Capital Expenditure	2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022	-

References

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

DC42 Sedibeng - Table B6 Adjustments Budget Financial Position - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		9 519	9 519	–	–	–	–	17 912	17 912	27 431	31 593	11 579
Trade and other receivables from exchange transactions	1	1 493	1 493	–	–	–	–	(1 493)	(1 493)	0	1 493	1 493
Receivables from non-exchange transactions	1	–	–	–	–	–	–	–	–	–	–	–
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		–	–	–	–	–	–	–	–	–	–	–
VAT		42	42	–	–	–	–	0	0	42	42	42
Other current assets		–	–	–	–	–	–	10	10	10	–	–
Total current assets		11 054	11 054	–	–	–	–	16 429	16 429	27 483	33 128	13 114
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	72 009	72 009	–	–	–	–	4 532	4 532	76 541	60 879	49 602
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		4 895	4 895	–	–	–	–	(53)	(53)	4 842	4 895	4 895
Intangible assets		(144)	(144)	–	–	–	–	404	404	260	(973)	(1 851)
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		76 760	76 760	–	–	–	–	4 883	4 883	81 643	64 801	52 646
TOTAL ASSETS		87 814	87 814	–	–	–	–	21 312	21 312	109 126	97 929	65 760
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		135	135	–	–	–	–	89	89	224	–	–
Trade and other payables from exchange transactions		179 800	179 800	–	–	–	–	16 407	16 407	196 206	146 160	105 153
Trade and other payables from non-exchange transactions		17 702	17 702	–	–	–	–	(4 835)	(4 835)	12 866	12 470	12 470
Provisions		29 430	29 430	–	–	–	–	(3 519)	(3 519)	25 911	29 430	29 430
VAT		339	339	–	–	–	–	(85)	(85)	254	339	339
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		227 406	227 406	–	–	–	–	8 056	8 056	235 462	188 399	147 392
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		227 406	227 406	–	–	–	–	8 056	8 056	235 462	188 399	147 392
NET ASSETS	2	(139 592)	(139 592)	–	–	–	–	13 256	13 256	(126 336)	(90 469)	(81 632)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(138 945)	(138 285)	–	–	–	–	12 304	12 304	(125 981)	(89 774)	(80 895)
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		(138 945)	(138 285)	–	–	–	–	12 304	12 304	(125 981)	(89 774)	(80 895)

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC42 Sedibeng - Table B7 Adjustments Budget Cash Flows - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		337 861	337 861	-	-	-	-	63 473	63 473	401 334	406 078	427 903
Transfers and Subsidies - Operational	1	323 941	323 941	-	-	-	-	(2 940)	(2 940)	321 001	336 994	353 115
Transfers and Subsidies - Capital	1								-	-		
Interest		2 325	2 325	-	-	-	-	1 237	1 237	3 561	2 464	2 612
Dividends									-	-		
Payments												
Suppliers and employees		(673 390)	(673 390)	-	-	-	-	(50 749)	(50 749)	(724 140)	725 894	806 222
Finance charges									-	-		
Transfers and Subsidies	1								-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(9 264)	(9 264)	-	-	-	-	11 020	11 020	1 757	1 471 430	1 589 851
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		40	40	-	-	-	-	-	-	40	42	45
Decrease (increase) in non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(2 287)	(2 287)	-	-	-	-	(700)	(700)	(2 987)	(1 908)	(2 022)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 247)	(2 247)	-	-	-	-	(700)	(700)	(2 947)	(1 866)	(1 978)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(11 511)	(11 511)	-	-	-	-	10 320	10 320	(1 190)	1 469 564	1 587 874
Cash/cash equivalents at the year begin:	2	21 030	21 030	-	-	-	-	11 753	11 753	32 783	9 519	31 593
Cash/cash equivalents at the year end:	2	9 519	9 519	-	-	-	-	22 074	22 074	31 593	1 479 083	1 619 467

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

9. $G = B + C + D + E + F$ 10. Adjusted Budget $H = (A \text{ or } A1) + G$

DC42 Sedibeng - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	9 519	9 519	–	–	–	–	22 074	22 074	31 593	1 479 083	1 619 467
Other current investments > 90 days		–	–	–	–	–	–	(4 162)	(4 162)	(4 162)	(1 447 490)	(1 607 888)
Non current assets - Investments	1	72 009	72 009	–	–	–	–	4 532	4 532	76 541	60 879	49 602
Cash and investments available:		81 528	81 528	–	–	–	–	22 445	22 445	103 972	92 472	61 180
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	178 559	178 559					17 637	17 637	196 196	144 877	103 861
Other provisions									–	–		
Long term investments committed		(13 721)	(13 061)	–	–	–	–	(167)	(167)	(13 228)	19 020	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		164 838	165 498	–	–	–	–	17 471	17 471	182 968	163 897	103 861
Surplus(shortfall)		(83 310)	(83 970)	–	–	–	–	4 974	4 974	(78 996)	(71 426)	(42 681)

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC42 Sedibeng - Table B9 Asset Management - 27/02/2024

[illegible]

Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		100	100	-	-	-	-	-	-	100	106	112
Infrastructure		100	100	-	-	-	-	-	-	100	106	112
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		100	100	-	-	-	-	-	-	100	106	112
Infrastructure		100	100	-	-	-	-	-	-	100	106	112
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		972	1 042	-	-	-	-	530	530	1 572	848	899
Furniture and Office Equipment		400	400	-	-	-	-	-	-	400	424	449
Machinery and Equipment		500	500	-	-	-	-	(500)	(500)	-	530	562
Transport Assets		315	245	-	-	-	-	670	670	915	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	2 287	2 287	-	-	-	-	700	700	2 987	1 908	2 022
ASSET REGISTER SUMMARY - PPE (WDV)	5	76 760	76 760	-	-	-	-	4 883	4 883	81 643	64 801	52 646
Roads Infrastructure		2 172	2 172	-	-	-	-	41	-	2 213	1 694	1 188
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29	29	-	-	-	-	(5)	(5)	25	29	29
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		899	899	-	-	-	-	432	432	1 332	354	(225)
Infrastructure		3 101	3 101	-	-	-	-	469	469	3 570	2 077	993
Community Assets		41 221	41 221	-	-	-	-	(1 425)	(1 425)	39 795	39 512	37 702
Heritage Assets		4 751	4 751	-	-	-	-	351	351	5 102	3 922	3 044

Investment properties									-	-		
Other Assets		(5 440)	(5 440)	-	-	-	-	282	282	(5 158)	(6 291)	(7 193)
Biological or Cultivated Assets									-	-		
Intangible Assets									-	-		
Computer Equipment		(614)	(544)	-	-	-	-	2 941	2 941	2 397	(5 600)	(10 701)
Furniture and Office Equipment		1 546	1 546	-	-	-	-	1 324	1 324	2 870	424	(764)
Machinery and Equipment		398	398	-	-	-	-	(115)	(115)	283	(363)	(1 169)
Transport Assets		2 776	2 706	-	-	-	-	1 058	1 058	3 765	2 099	1 715
Land		29 020	29 020	-	-	-	-	-	-	29 020	29 020	29 020
Zoo's, Marine and Non-biological Animals									-	-		
Living Resources												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	76 760	76 760	-	-	-	-	4 883	4 883	81 643	64 801	52 646
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		9 026	9 026	-	-	-	-	(522)	(522)	8 504	9 128	9 220
Repairs and Maintenance by asset class	3	3 206	3 306	-	-	-	-	(204)	(204)	3 102	9 461	9 646
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 454	1 554	-	-	-	-	(400)	(400)	1 154	1 223	1 297
Infrastructure		1 454	1 554	-	-	-	-	(400)	(400)	1 154	1 223	1 297
Community Facilities		59	59	-	-	-	-	-	-	59	62	66
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		59	59	-	-	-	-	-	-	59	62	66
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		900	900	-	-	-	-	196	196	1 096	7 334	7 391
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		900	900	-	-	-	-	196	196	1 096	7 334	7 391
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		172	172	-	-	-	-	-	-	172	182	193
Machinery and Equipment		200	200	-	-	-	-	-	-	200	212	225
Transport Assets		422	422	-	-	-	-	-	-	422	447	474
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 232	12 332	-	-	-	-	(726)	(726)	11 606	18 589	18 866
Renewal and upgrading of Existing Assets as % of total capex		64,4%	67,4%							69,4%	72,2%	72,2%
Renewal and upgrading of Existing Assets as % of deprecn"		16,3%	17,1%							24,4%	15,1%	15,8%
R&M as a % of PPE		4,2%	4,3%							3,8%	14,6%	18,3%
Renewal and upgrading and R&M as a % of PPE		6,1%	6,3%							6,3%	16,7%	21,1%

References

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

DC42 Sedibeng - Table B10 Basic service delivery measurement - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		0	0	0	0	0	0	0	-	-	0	0
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)									-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)									-	-		
Other water supply (< min.service level)									-	-		
No water supply		0	0	0	0	0	0	0	-	-	0	0
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		0	0	0	0	0	0	0	-	-	0	0
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R000 value threshold)		0	0	0	0	0	0	0	-	-	0	0
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)		0	0	0	0	0	0	0	-	-	0	0
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. $G = B + C + D + E + F$

14. $\text{Adjusted Budget } H = (A \text{ or } A1) + G$

DC42 Sedibeng - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 27/02/2024

Budget Year 2023/24											Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates									-	-		
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)									-	-		
Net Property Rates		-	-	-	-	-	-	-	-	-	-	-
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity									-	-		
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									-	-		
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									-	-		
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									-	-		
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)		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		208 344	208 344	-	-	-	-	(734)	(734)	207 610	222 555	235 908
Pension and UIF Contributions		44 756	44 756	-	-	-	-	(431)	(431)	44 325	48 115	51 002
Medical Aid Contributions		19 201	19 201	-	-	-	-	111	111	19 312	20 641	21 880
Overtime		2 613	2 613	-	-	-	-	2 027	2 027	4 640	2 801	2 969
Performance Bonus		15 984	15 984	-	-	-	-	(564)	(564)	15 420	17 173	18 204
Motor Vehicle Allowance		10 710	10 710	-	-	-	-	(777)	(777)	9 933	11 352	12 033
Cellphone Allowance		4	4	-	-	-	-	2	2	5	4	4
Housing Allowances		1 679	1 679	-	-	-	-	(70)	(70)	1 609	1 805	1 913
Other benefits and allowances		318	318	-	-	-	-	38	38	356	341	361
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2 136	2 136	-	-	-	-	336	336	2 472	2 264	2 400
Entertainment		-	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		647	647	-	-	-	-	(292)	(292)	356	695	737
In kind benefits		-	-	-	-	-	-	-	-	-	-	-
sub-total		305 744	305 744	-	-	-	-	(63)	(63)	305 681	327 051	346 674
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs		305 744	305 744	-	-	-	-	(63)	(63)	305 681	327 051	346 674
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		8 483	8 483	-	-	-	-	(507)	(507)	7 976	8 580	8 666
Lease amortisation		543	543	-	-	-	-	(15)	(15)	528	548	554
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation		9 026	9 026	-	-	-	-	(522)	(522)	8 504	9 128	9 220
Bulk purchases												
Electricity Bulk Purchases									-	-		
Total bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants												
Cash transfers and grants		11 311	11 311	-	-	-	-	-	-	11 311	12 568	12 568
Non-cash transfers and grants		1 079	1 079	-	-	-	-	-	-	1 079	-	-
Total transfers and grants		12 390	12 390	-	-	-	-	-	-	12 390	12 568	12 568
Contracted services												
Outsourced Services		33 006	33 024	-	-	-	-	565	565	33 589	35 613	37 665
Consultants and Professional Services		3 597	3 597	-	-	-	-	138	138	3 735	3 813	4 041
Contractors		6 097	5 269	-	-	-	-	(397)	(397)	4 872	11 818	11 968
Total contracted services		42 700	41 890	-	-	-	-	306	306	42 196	51 244	53 675
Operational Costs												
Collection costs									-	-		
Contributions to 'other' provisions									-	-		
Audit fees		3 752	3 752	-	-	-	-	346	346	4 098	3 977	4 216
Other Operational Costs		29 981	30 131	-	-	-	-	1 838	1 838	31 969	31 615	33 566
Total Other Operational Costs		33 733	33 883	-	-	-	-	2 184	2 184	36 067	35 592	37 782
Repairs and Maintenance by Expenditure Item												
Employee related costs									-	-		
Inventory Consumed (Project Maintenance)									-	-		
Contracted Services		2 402	2 502	-	-	-	-	(204)	(204)	2 298	8 609	8 742
Other Expenditure		804	804	-	-	-	-	-	-	804	852	903
Total Repairs and Maintenance Expenditure		3 206	3 306	-	-	-	-	(204)	(204)	3 102	9 461	9 646
Inventory Consumed												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		4 054	4 054	-	-	-	-	648	648	4 702	4 297	4 555
Total Inventory Consumed & Other Material		4 054	4 054	-	-	-	-	648	648	4 702	4 297	4 555

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

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

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

DC42 Sedibeng - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Trade and other receivables from exchange transactions</u>												
Electricity									-	-		
Water									-	-		
Waste									-	-		
Waste Water									-	-		
Other trade receivables from exchange transactions		1 493	1 493	-	-	-	-	599	599	2 092	1 493	1 493
Gross: Trade and other receivables from exchange transactions		1 493	1 493	-	-	-	-	599	599	2 092	1 493	1 493
Less: Impairment for debt		-	-	-	-	-	-	(2 092)	(2 092)	(2 092)	-	-
Impairment for Electricity									-	-		
Impairment for Water									-	-		
Impairment for Waste									-	-		
Impairment for Waste Water									-	-		
Impairment for other trade receivables from exchange transactions		-	-	-	-	-	-	(2 092)	(2 092)	(2 092)	-	-
Total net Trade and other receivables from Exchange Transactions		1 493	1 493	-	-	-	-	(1 493)	(1 493)	0	1 493	1 493
<u>Receivables from non-exchange transactions</u>												
Property rates									-	-		
Less: Impairment of Property rates									-	-		
Net Property rates		-	-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Total net Receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Inventory												
<u>Water</u>												
Opening Balance									-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works									-	-	-	-
Bulk Purchases									-	-	-	-
Natural Sources									-	-	-	-
Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water									-	-	-	-
Subsidised Water									-	-	-	-
Revenue Water									-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water									-	-	-	-
Subsidised Water									-	-	-	-
Revenue Water									-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption									-	-	-	-
Unbilled Unmetered Consumption									-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption									-	-	-	-
Customer Meter Inaccuracies									-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains									-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs									-	-	-	-
Leakage on Service Connections up to the point of Customer Meter									-	-	-	-
Data Transfer and Management Errors									-	-	-	-
Unavoidable Annual Real Losses									-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-	-
Agricultural												
Opening Balance									-	-	-	-
Acquisitions									-	-	-	-
Issues									-	-	-	-
Adjustments									-	-	-	-
Write-offs									-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		4 054	4 054	-	-	-	-	648	648	4 702	4 297	4 555
Issues		(4 054)	(4 054)	-	-	-	-	(648)	(648)	(4 702)	(4 297)	(4 555)
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	-	-	-	-	-	-	-
Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	-
Finished Goods												
Opening Balance									-	-	-	-
Acquisitions									-	-	-	-
Issues									-	-	-	-

DC42 Sedibeng - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 27/02/2024

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
05 - Planning & Development												
Other												
Tourism												
Flush Toilet (Connected To Sewerage)		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)		-	-	-	-	-	-	-	-	-	-	-
No Water Supply		-	-	-	-	-	-	-	-	-	-	-
Piped Water Inside Dwelling		-	-	-	-	-	-	-	-	-	-	-
Property Rates (R000 Value Threshold)		-	-	-	-	-	-	-	-	-	-	-
Adjustment)(Impermissible Values Per		-	-	-	-	-	-	-	-	-	-	-
Refuse (Average Litres Per Week)		-	-	-	-	-	-	-	-	-	-	-
Water	Rand Value	-	-	-	-	-	-	-	-	-	-	-

References

- 1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
- 2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
- 3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
- 4. Total target adjustments G = B + C + D + E + F
- 5. Adjusted Budget H = (A or A1) + G
- 6. NOTE - include adjustment by 'exception' (only where amended)

DC42 Sedibeng - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 27/02/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				4,9%	4,9%	11,7%	17,6%	8,9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				4,9%	4,9%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,0	0,0	0,1	0,2	0,1
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				0,0%		0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				0,4%	0,4%	0,0%	0,3%	0,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))				100,0%	100,0%	100,0%	100,0%	0,0%
Creditors to Cash and Investments					2078,4%	2078,4%	662,6%	10,7%	7,3%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0,0%	0,0%	0,0%	0,0%		0,0%	0,0%	0,0%
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0,0%	0,0%	0,0%	0,0%		0,0%	0,0%	0,0%
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				74,9%	74,9%	74,5%	68,9%	69,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				0,8%	0,8%	0,8%	2,0%	1,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				1,0%	1,0%	1,1%	0,9%	0,9%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				0,4%	0,4%	0,0%	0,3%	0,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

References

1. Consumer debtors > 12 months old are excluded from current assets

[illegible]

DC42 Sedibeng - Supporting Table SB6 Adjustments Budget - funding measurement - 27/02/2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				9 519	9 519	31 593	1 479 083	1 619 467
Cash + investments at the yr end less applications - R'000	2	18(1)b				(83 310)	(83 970)	(78 996)	(71 426)	(42 681)
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(13 721)	(13 061)	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	52,0%	-1,9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	83,1%	83,1%	98,2%	85,9%	86,5%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	100,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							149321500,0%	0,0%
Long term receivables % change - incr(decr)	12	18(1)a							-25,5%	-28,1%
R&M % of Property Plant & Equipment	13	20(1)(vi)				4,2%	4,3%	3,8%	14,6%	18,3%
Asset renewal % of capital budget	14	20(1)(vi)				60,0%	63,1%	66,0%	66,7%	66,7%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful 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/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

DC42 Sedibeng - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		308 066	308 066	–	–	–	–	308 066	321 486	337 607
Local Government Equitable Share		303 338	303 338	–	–	–	–	303 338	317 353	333 214
Expanded Public Works Programme Integrated Grant	3	1 079	1 079	–	–	–	–	1 079	–	–
Local Government Financial Management Grant		1 400	1 400	–	–	–	–	1 400	1 400	1 538
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 249	2 249	–	–	–	–	2 249	2 733	2 855
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		15 508	15 508	–	–	(1 021)	(1 021)	14 487	15 508	15 508
Capacity Building and Other Grants	5	15 508	15 508	–	–	(1 021)	(1 021)	14 487	15 508	15 508
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
National Youth Development Agency		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Public Service Commission		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	323 574	323 574	–	–	(1 021)	(1 021)	322 553	336 994	353 115
Capital Transfers and Grants										
National Government:		367	367	–	–	–	–	367	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		367	367	–	–	–	–	367	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	367	367	–	–	–	–	367	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		323 941	323 941	–	–	(1 021)	(1 021)	322 920	336 994	353 115

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

DC42 Sedibeng - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		388 390	389 170	–	–	562	562	389 732	420 450	444 809
Equitable Share		383 782	384 562	–	–	562	562	385 124	416 277	440 416
Expanded Public Works Programme Integrated Grant		1 079	1 079	–	–	–	–	1 079	–	–
Local Government Financial Management Grant		1 280	1 280	–	–	–	–	1 280	1 400	1 538
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2 249	2 249	–	–	–	–	2 249	2 773	2 855
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		15 508	14 680	–	–	(193)	(193)	14 487	15 508	15 508
Capacity Building and Other Grants		15 508	14 680	–	–	(193)	(193)	14 487	15 508	15 508
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
National Youth Development Agency		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Public Service Commission		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		403 898	403 850	–	–	369	369	404 219	435 958	460 317
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		487	487	–	–	–	–	487	–	–
Local Government Financial Management Grant		120	120	–	–	–	–	120	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		367	367	–	–	–	–	367	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		487	487	–	–	–	–	487	–	–
Total capital expenditure of Transfers and Grants		404 385	404 337	–	–	369	369	404 706	435 958	460 317

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. $E = B + C + D$
7. Adjusted Budget $F = (A \text{ or } A1) + E$

DC42 Sedibeng - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
<u>Operating transfers and grants:</u>										
National Government:		(12 470)	(12 470)	–	–	(2 234)			(12 470)	(12 470)
Balance unspent at beginning of the year		–	–	–	–	(29)	(29)	(29)	–	–
Current year receipts		(5 095)	(5 095)	–	–	–	–	(5 095)	(4 133)	(4 393)
Conditions met - transferred to revenue		(137)	(137)	–	–	5 232	(3 365)	(3 228)	4 133	4 393
Conditions still to be met - transferred to liabilities		(5 232)	(5 232)	–	–	3 336	3 336	(1 896)	–	–
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		(137)	(137)	–	–	5 232	(3 365)	(3 228)	4 133	4 393
Total operating transfers and grants - CTBM	2	(5 232)	(5 232)	–	–	3 336	3 336	(1 896)	–	–
<u>Capital transfers and grants:</u>										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
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 capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		(137)	(137)	–	–	5 232	(3 365)	(3 228)	4 133	4 393
TOTAL TRANSFERS AND GRANTS - CTBM		(5 232)	(5 232)	–	–	3 336	3 336	(1 896)	–	–

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

DC42 Sedibeng - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 27/02/2024

[illegible]

DC42 Sedibeng - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 27/02/2024

Summary of remuneration		Ref	Budget Year 2023/24										% change
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands			A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages			8 469	8 469				-	(195)	(195)	8 273	-2,3%	
Pension and UIF Contributions			1 516	1 516				-	(501)	(501)	1 015	-33,0%	
Medical Aid Contributions			580	580				-	0	0	580	0,0%	
Motor Vehicle Allowance								-					
Cellphone Allowance			871	871				-	(7)	(7)	864		
Housing Allowances								-					
Other benefits and allowances			3 302	3 302				-	235	235	3 537		
Sub Total - Councillors			14 738	14 738				-	(468)	(468)	14 270	-3,2%	
% increase				-							(0)		
Senior Managers of the Municipality													
Basic Salaries and Wages			5 687	5 687				-	(872)	(872)	4 814	-15,3%	
Pension and UIF Contributions			298	298				-	4	4	301	1,2%	
Medical Aid Contributions			63	63				-	85	85	148	133,4%	
Overtime			-	-				-	-	-	-		
Performance Bonus			-	-				-	-	-	-		
Motor Vehicle Allowance			1 069	1 069				-	(667)	(667)	402	-62,4%	
Cellphone Allowance			-	-				-	-	-	-		
Housing Allowances			12	12				-	(12)	(12)	-		
Other benefits and allowances			1	1				-	(0)	(0)	1		
Payments in lieu of leave			-	-				-	-	-	-		
Long service awards			-	-				-	-	-	-		
Post-retirement benefit obligations			-	-				-	-	-	-		
Entertainment			-	-				-	-	-	-		
Scarcity			-	-				-	-	-	-		
Acting and post related allowance			-	-				-	-	-	-		
In kind benefits			-	-				-	-	-	-		
Sub Total - Senior Managers of Municipality			7 130	7 130				-	(1 463)	(1 463)	5 667	-20,5%	
% increase				-							(0)		
Other Municipal Staff													
Basic Salaries and Wages			202 657	202 657				-	138	138	202 796	0,1%	
Pension and UIF Contributions			44 458	44 458				-	(435)	(435)	44 024	-1,0%	
Medical Aid Contributions			19 137	19 137				-	27	27	19 164	0,1%	
Overtime			2 613	2 613				-	2 027	2 027	4 640	77,6%	
Performance Bonus			15 984	15 984				-	(564)	(564)	15 420		
Motor Vehicle Allowance			9 640	9 640				-	(110)	(110)	9 530	-1,1%	
Cellphone Allowance			4	4				-	2	2	5	42,2%	
Housing Allowances			1 667	1 667				-	(58)	(58)	1 609		
Other benefits and allowances			317	317				-	38	38	355		
Payments in lieu of leave			-	-				-	-	-	-		
Long service awards			-	-				-	-	-	-		
Post-retirement benefit obligations			2 136	2 136				-	336	336	2 472	15,7%	
Entertainment			-	-				-	-	-	-		
Scarcity			-	-				-	-	-	-		
Acting and post related allowance			647	647				-	(250)	(250)	396		
In kind benefits			-	-				-	-	-	-		
Sub Total - Other Municipal Staff			299 262	299 262				-	1 108	1 108	300 370	0,4%	
% increase				-									
Total Parent Municipality			321 129	321 129				-	(823)	(823)	320 307	-0,3%	
Board Members of Entities													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Board Fees													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-	-		
% increase													
Senior Managers of Entities													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-	-		
% increase													
Other Staff of Entities													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-	-		
% increase													
Total Municipal Entities			-	-	-	-	-	-	-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS			321 129	321 129				-	(823)	(823)	320 307	-0,3%	
% increase													
TOTAL MANAGERS AND STAFF			306 391	306 391				-	(355)	(355)	306 037	-0,1%	

References:

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

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

DC42 Sedibeng - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		126 543	1 053	754	658	643	101 607	721	17	25 994	25 994	25 994	126	310 104	321 918	338 106
Vote 03 - Corporate Services		71	54	22	54	48	1 929	23	16	409	409	409	1 404	4 849	5 097	5 402
Vote 04 - Roads And Transport		46	6 478	7 759	7 068	7 745	6 884	4 716	-	6 947	6 947	6 947	19 594	81 132	132 213	137 564
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		672	645	674	1 090	866	903	1 046	(24)	1 092	1 092	1 092	5 389	14 536	15 561	15 564
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		127 333	8 230	9 208	8 870	9 302	111 324	6 507	9	34 442	34 442	34 442	26 512	410 621	474 787	496 636
Expenditure by Vote																
Vote 01 - Executive & Council		4 195	4 848	4 644	4 772	4 393	4 627	4 281	5 119	4 762	4 762	4 762	5 252	56 415	60 065	63 655
Vote 02 - Budget & Treasury Office		6 503	1 933	987	1 353	1 305	1 484	1 418	1 496	2 096	2 096	2 096	1 742	24 510	24 591	26 113
Vote 03 - Corporate Services		10 606	11 038	11 113	10 071	10 851	13 825	10 540	9 758	11 552	11 552	11 552	13 339	135 796	148 502	156 722
Vote 04 - Roads And Transport		6 255	8 311	9 198	7 750	9 016	8 261	6 840	6 767	8 913	8 913	8 913	19 614	108 752	118 216	125 198
Vote 05 - Planning & Development		1 420	1 683	1 499	1 613	1 676	1 580	1 429	1 545	1 643	1 643	1 643	1 400	18 776	19 420	20 580
Vote 06 - Community & Social Services		4 510	4 777	4 753	4 976	4 780	5 784	5 222	5 070	5 316	5 316	5 316	9 697	65 518	70 626	73 838
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		775	947	1 037	1 497	2 065	2 063	1 832	976	1 200	1 200	1 200	(355)	14 438	15 044	15 945
Total Expenditure by Vote		34 264	33 537	33 231	32 031	34 086	37 625	31 562	30 732	35 483	35 483	35 483	50 690	424 205	456 462	482 051
Surplus/ (Deficit)		93 068	(25 306)	(24 022)	(23 162)	(24 784)	73 699	(25 055)	(30 723)	(1 041)	(1 041)	(1 041)	(24 178)	(13 584)	18 325	14 586

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC42 Sedibeng - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 27/02/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		127 256	1 708	1 427	1 748	1 373	102 749	1 437	(7)	27 090	27 090	27 090	4 299	323 261	335 109	351 336
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		127 256	1 708	1 427	1 748	1 373	102 749	1 437	(7)	27 090	27 090	27 090	4 299	323 261	335 109	351 336
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		45	120	27	94	185	39	354	16	223	223	223	2 497	4 044	5 244	5 395
Community and social services		30	45	22	54	185	39	354	16	83	83	83	1 372	2 364	3 369	3 395
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		15	75	5	40	–	–	–	–	140	140	140	1 125	1 680	1 875	2 000
Economic and environmental services		31	6 403	7 754	7 028	7 745	6 884	4 716	–	6 807	6 807	6 807	18 469	79 452	130 338	135 564
Planning and development		31	343	33	82	364	499	34	–	218	218	218	576	2 616	2 733	2 855
Road transport		–	6 060	7 721	6 945	7 380	6 386	4 682	–	6 589	6 589	6 589	17 893	76 836	127 605	132 709
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	1 651	–	–	322	322	322	1 247	3 864	4 096	4 342
Total Revenue - Functional		127 333	8 230	9 208	8 870	9 302	111 324	6 507	9	34 442	34 442	34 442	26 512	410 621	474 787	496 636
Expenditure - Functional																
Governance and administration		21 808	17 921	16 898	17 506	18 086	21 329	17 651	16 837	19 383	19 383	19 383	22 915	229 102	245 755	259 116
Executive and council		4 217	4 856	4 660	4 814	4 393	4 686	5 059	5 119	4 893	4 893	4 893	4 877	57 362	60 162	63 758
Finance and administration		17 359	12 814	11 821	11 679	12 136	15 098	11 986	11 228	13 807	13 807	13 807	18 769	164 314	178 254	187 579
Internal audit		233	251	417	1 013	1 557	1 545	606	490	682	682	682	(732)	7 426	7 339	7 779
Community and public safety		3 611	5 008	3 932	4 549	5 459	4 748	4 269	4 330	5 448	5 448	5 448	17 999	70 249	78 711	83 239
Community and social services		2 534	2 739	2 829	2 637	2 810	2 565	3 122	2 887	2 719	2 719	2 719	4 400	34 678	38 889	41 040
Sport and recreation		271	297	259	309	263	326	263	320	227	227	227	353	3 342	4 059	4 303
Public safety		380	416	399	389	394	552	427	521	385	385	385	564	5 196	5 785	6 121
Housing		137	150	144	144	144	196	144	201	154	154	154	123	1 844	1 978	2 096
Health		288	1 406	302	1 070	1 850	1 109	312	401	1 964	1 964	1 964	12 560	25 189	28 000	29 679
Economic and environmental services		7 444	8 567	10 455	8 305	8 913	8 978	8 057	8 043	8 684	8 684	8 684	8 755	103 568	111 048	117 575
Planning and development		1 698	2 307	1 826	2 011	2 434	2 616	2 001	1 988	2 282	2 282	2 282	2 768	26 495	28 092	29 676
Road transport		5 461	5 997	8 331	5 973	6 225	6 080	5 799	5 798	6 227	6 227	6 227	5 400	73 744	78 440	83 116
Environmental protection		285	263	297	320	254	282	258	257	175	175	175	588	3 330	4 516	4 783
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		1 400	2 040	1 946	1 673	1 627	2 569	1 584	1 521	1 968	1 968	1 968	1 021	21 286	20 948	22 120
Total Expenditure - Functional		34 264	33 537	33 231	32 031	34 086	37 625	31 562	30 732	35 483	35 483	35 483	50 690	424 205	456 462	482 051
Surplus/ (Deficit) 1.		93 068	(25 306)	(24 022)	(23 162)	(24 784)	73 699	(25 055)	(30 723)	(1 041)	(1 041)	(1 041)	(24 178)	(13 584)	18 325	14 586

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC42 Sedibeng - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity													-	-	-	-
Service charges - Water													-	-	-	-
Service charges - Waste Water Management													-	-	-	-
Service charges - Waste Management													-	-	-	-
Agency services		-	6 060	7 721	6 945	7 380	6 386	4 682	-	6 589	6 589	6 589	17 893	76 836	127 605	132 709
Interest													-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6	775	590	488	362	304	515	-	441	441	441	(802)	3 561	2 464	2 612
Dividends													-	-	-	-
Rent on Land													-	-	-	-
Rental from Fixed Assets		14	30	13	50	42	161	9	-	50	50	50	62	530	509	539
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		95	59	49	49	136	1 799	44	17	410	410	410	1 352	4 830	5 051	5 354
Non-Exchange Revenue																
Property rates													-	-	-	-
Surcharges and Taxes													-	-	-	-
Fines, penalties and forfeits													-	-	-	-
Licences or permits		15	75	5	40	-	-	-	-	140	140	140	1 125	1 680	1 875	2 000
Transfer and subsidies - Operational		127 186	1 214	814	1 282	1 334	102 618	1 242	(24)	26 760	26 760	26 760	6 607	322 553	336 994	353 115
Interest													-	-	-	-
Fuel Levy													-	-	-	-
Operational Revenue													-	-	-	-
Gains on disposal of Assets		-	-	-	-	30	-	-	-	3	3	3	(0)	40	42	45
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations													-	-	-	-
Total Revenue		115	6 924	8 373	7 532	7 921	8 649	5 250	17	7 490	7 490	7 490	18 505	85 757	135 628	141 214
Expenditure By Type																
Employee related costs		23 121	26 138	27 706	24 700	25 523	24 830	24 538	27 384	25 462	25 462	25 462	25 355	305 681	327 051	346 674
Remuneration of councillors		1 119	1 146	1 160	1 340	1 167	1 191	1 163	1 226	1 135	1 135	1 135	1 354	14 270	15 844	16 795
Bulk purchases - electricity													-	-	-	-
Inventory consumed		393	321	452	369	307	339	1 095	83	435	435	435	37	4 702	4 297	4 555
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	4 250	709	-	648	648	648	1 601	8 504	9 128	9 220
Interest													-	-	-	-
Contracted services		1 028	2 950	1 545	1 856	3 479	3 306	963	117	3 503	3 503	3 503	16 441	42 196	51 244	53 675
Transfers and subsidies		671	642	726	1 165	808	1 040	825	775	1 033	1 033	1 033	2 641	12 390	12 568	12 568
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		7 932	2 340	1 641	2 600	2 802	2 669	2 270	1 146	3 264	3 264	3 264	2 874	36 067	35 592	37 782
Losses on disposal of Assets		-	-	-	-	-	-	-	-	3	3	3	30	40	42	45
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		34 264	33 537	33 231	32 031	34 086	37 625	31 562	30 732	35 483	35 483	35 483	50 334	423 849	455 767	481 314
Surplus/(Deficit)		(34 149)	(26 613)	(24 858)	(24 500)	(26 165)	(28 975)	(26 312)	(30 714)	(27 992)	(27 992)	(27 992)	(31 830)	(338 092)	(320 139)	(340 100)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	41	-	-	31	31	31	234	367	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(34 149)	(26 613)	(24 858)	(24 500)	(26 165)	(28 934)	(26 312)	(30 714)	(27 962)	(27 962)	(27 962)	(31 596)	(337 725)	(320 139)	(340 100)

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC42 Sedibeng - Supporting Table SB15 Adjustments Budget - monthly cash flow - 27/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	###															
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse													-			
Rental of facilities and equipment		14	30	13	50	42	161	9	-	44	44	44	79	530	509	539
Interest earned - external investments		6	775	590	488	362	304	515	-	297	297	297	(369)	3 561	2 464	2 612
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits													-			
Licences and permits		15	75	5	40	-	-	-	-	140	140	140	1 125	1 680	1 875	2 000
Agency services		-	6 060	7 721	6 945	7 380	6 386	4 682	-	6 403	6 403	6 403	18 452	76 836	127 605	132 709
Transfers and Subsidies - Operational		126 391	3 501	7 541	-	-	106 111	485	-	26 750	26 750	26 750	(3 278)	321 001	336 994	353 115
Other revenue		26 794	58 550	(1 725)	26 271	21 682	50 186	23 497	-	26 857	26 857	26 857	36 462	322 288	276 090	292 655
Cash Receipts by Source		153 221	68 991	14 145	33 794	29 466	163 147	29 187	-	60 491	60 491	60 491	52 471	725 896	745 536	783 630
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													-			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)													-			
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	30	-	-	-	3	3	3	(0)	40	42	45
Short term loans													-			
Borrowing long term/refinancing													(10)			
Increase (decrease) in consumer deposits		-	-	(3)	3	-	3	7	-	-	-	-	(10)	-	-	-
Decrease (increase) in non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source		153 221	68 991	14 142	33 796	29 497	163 150	29 195	-	60 495	60 495	60 495	52 461	725 936	745 578	783 675
Cash Payments by Type																
Employee related costs		24 928	28 115	29 670	27 757	28 417	27 445	26 868	-	25 503	25 503	25 503	36 328	306 037	324 746	347 411
Remuneration of councillors		-	-	-	-	-	-	-	-	1 189	1 189	1 189	10 702	14 270	15 844	16 795
Finance charges													-			
Bulk purchases - Electricity													-			
Acquisitions - water & other inventory													4 702	4 702	4 297	4 555
Contracted services		-	-	-	-	-	-	-	-	175	175	175	1 578	2 105	9 910	9 946
Transfers and grants - other municipalities													-			
Transfers and grants - other													-			
Other expenditure		53 721	41 424	30 122	30 963	8 189	86 266	21 710	-	33 608	33 608	33 608	30 076	403 294	371 096	427 515
Cash Payments by Type		78 650	69 539	59 791	58 720	36 605	113 711	48 578	-	60 475	60 475	60 475	83 387	730 407	725 894	806 222
Other Cash Flows/Payments by Type																
Capital assets		6	265	48	55	-	37	152	-	249	249	249	1 677	2 987	1 908	2 022
Repayment of borrowing													-			
Other Cash Flows/Payments		623	-	350	844	631	535	295	-	469	469	469	940	5 623	-	-
Total Cash Payments by Type		79 278	69 804	60 189	59 619	37 236	114 282	49 025	-	61 193	61 193	61 193	86 004	739 017	727 802	808 244
NET INCREASE/(DECREASE) IN CASH HELD		73 943	(813)	(46 047)	(25 823)	(7 739)	48 868	(19 830)	-	(698)	(698)	(698)	(33 543)	(13 081)	17 777	(24 569)
Cash/cash equivalents at the month/year beginning:		32 783	106 726	105 913	59 865	34 043	26 303	75 171	55 341	55 341	54 642	53 944	53 246	32 783	19 702	37 479
Cash/cash equivalents at the month/year end:		106 726	105 913	59 865	34 043	26 303	75 171	55 341	55 341	54 642	53 944	53 246	19 702	19 702	37 479	12 910

DC42 Sedibeng - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 27/02/2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	10	10	10	90	120	-	-
Vote 03 - Corporate Services		6	265	48	10	-	41	152	58	290	290	290	1 050	2 500	1 908	2 022
Vote 04 - Roads And Transport		-	-	-	45	-	(4)	-	1	31	31	31	233	367	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	6	265	48	55	-	37	152	60	331	331	331	1 373	2 987	1 908	2 022
Total Capital Expenditure	2	6	265	48	55	-	37	152	60	331	331	331	1 373	2 987	1 908	2 022

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 budget table A5 and monthly budget statement table C5

DC42 Sedibeng - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 27/02/2024

Description	Ref	Budget Year 2023/24											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		6	265	48	10	–	41	152	58	300	300	300	1 140	2 620	1 908	2 022
Executive and council													–	–	–	–
Finance and administration		6	265	48	10	–	41	152	58	300	300	300	1 140	2 620	1 908	2 022
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	–	–	45	–	(4)	–	1	31	31	31	233	367	–	–
Planning and development		–	–	–	45	–	(4)	–	1	31	31	31	233	367	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional		6	265	48	55	–	37	152	60	331	331	331	1 373	2 987	1 908	2 022

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 the 'Financial Position' budget and monthly budget statement

DC42 Seilberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 27/02/2024

Description	Ref	Budget Year 2023/24												Budget Year +1 2024/25		Budget Year +2 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year Capital	Unfin. Unavail.	Ret. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget				
		A	7	8	9	10	11	12	13	14	15	16	17				
Capital expenditure on new assets by Asset Class/Sub-class																	
Infrastructure																	
Roads Infrastructure	
Roads																	
Road Structures																	
Road Furniture																	
Capital Squares																	
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 Squares																	
Water Supply Infrastructure	
Dams and Weirs																	
Boreholes																	
Reservoirs																	
Pump Stations																	
Water Treatment Works																	
Bulk Mains																	
Distribution																	
Distribution Plants																	
PNV Stations																	
Capital Squares																	
Sanitation Infrastructure	
Pump Station																	
Refuse/Incineration																	
Waste Water Treatment Works																	
Outfall Sewers																	
Toilet Facilities																	
Capital Squares																	
Solid Waste Infrastructure	
Landfill Sites																	
Waste Transfer Stations																	
Waste Processing Facilities																	
Waste Drop-off Points																	
Waste Separation Facilities																	
Electricity Generation Facilities																	
Capital Squares	
Rail Infrastructure	
Rail Lines																	
Rail Structures																	
Rail Furniture																	
Drainage Collection																	
Storm water Conveyance																	
Attenuation																	
MV Substations																	
LV Networks																	
Capital Squares	
Coastal Infrastructure	
Sand Pumps																	
Piers																	
Revetments																	
Promenades																	
Capital Squares	
Information and Communication Infrastructure	
Data Centres																	
Core Layers																	
Distribution Layers																	
Capital Squares	
Community Assets																	
Community Facilities	
Halls																	
Centres																	
Cafes																	
Office/Care Centres																	
Fire/Ambulance Stations																	
Trading Stations																	
Museums																	
Galleries																	
Theatres																	
Libraries																	
Cemeteries/Crematoria																	
Police																	
Parks																	
Public Open Space																	
Nature Reserves																	
Public Abolition Facilities																	
Markets																	
Stalls																	
Abattoirs																	
Airports																	
Train/Road/Bus Terminals																	
Capital Squares	
Sport and Recreation Facilities	
Indoor Facilities																	
Outdoor Facilities																	
Capital Squares	
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 Plan Offices																	
Workshops	
Yards																	
Stores																	
Laboratories																	
Training Centres																	
Manufacturing Plant																	
Depots																	
Capital Squares	
Housing	
Self-Housing																	
Social Housing																	
Capital Squares	
Biological or Cultivated Assets																	
Biological or Cultivated Assets	
Intangible Assets																	
Services															

DC42 Sedibeng - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A1	B	C	D	E	F	G	H			
Capital expenditure on renewal 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												
Retiulation												
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												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Purfs												
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 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	-	-	-	-	-	-	-	-	-	-	-
Servitudes								-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights								-	-		
Effluent Licenses								-	-		
Solid Waste Licenses								-	-		
Computer Software and Applications								-	-		
Load Settlement Software Applications								-	-		
Unspecified								-	-		
Computer Equipment	972	1 042	-	-	-	-	530	530	1 572	848	899
Computer Equipment	972	1 042	-	-	-	-	530	530	1 572	848	899
Furniture and Office Equipment	400	400	-	-	-	-	-	-	400	424	449
Furniture and Office Equipment	400	400	-	-	-	-	-	-	400	424	449
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment								-	-		
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets								-	-		
Land	-	-	-	-	-	-	-	-	-	-	-
Land								-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals								-	-		
Living resources	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection								-	-		
Zoological plants and animals								-	-		
Immature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection								-	-		
Zoological plants and animals								-	-		
Total Capital Expenditure on renewal of existing assets to be adjusted	1	1 372	1 442	-	-	-	530	530	1 972	1 272	1 348

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

DC42 Sedibeng - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 27/02/2024

[illegible]

Police									-	-		
Purfs									-	-		
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	900	900	-	-	-	-	-	196	196	1 096	7 334	7 391
Operational Buildings	900	900	-	-	-	-	-	196	196	1 096	7 334	7 391
Municipal Offices	900	900	-	-	-	-	-	196	196	1 096	7 334	7 391
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	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment	172	172	-	-	-	-	-	-	-	172	182	193
Furniture and Office Equipment	172	172	-	-	-	-	-	-	-	172	182	193
Machinery and Equipment	200	200	-	-	-	-	-	-	-	200	212	225
Machinery and Equipment	200	200	-	-	-	-	-	-	-	200	212	225
Transport Assets	422	422	-	-	-	-	-	-	-	422	447	474
Transport Assets	422	422	-	-	-	-	-	-	-	422	447	474
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Total Repairs and Maintenance Expenditure to be adjusted	1	3 206	3 306	-	-	-	-	(204)	(204)	3 102	9 461	9 646

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments to funding allocations from National or Provincial Government

Police									-	-		
Purfs									-	-		
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets	919	919	-	-	-	-	(71)	(71)	848	928	937	
Stalls									-	-		
Abattoirs									-	-		
Airports	68	68	-	-	-	-	(5)	(5)	63	69	70	
Taxi Ranks/Bus Terminals	404	404	-	-	-	-	(38)	(38)	366	408	412	
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	841	841	-	-	-	-	(181)	(181)	661	850	858	
Operational Buildings	841	841	-	-	-	-	(181)	(181)	661	850	858	
Municipal Offices	793	793	-	-	-	-	(177)	(177)	616	801	809	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	49	49	-	-	-	-	(4)	(4)	45	49	50	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets	543	543	-	-	-	-	(15)	(15)	528	548	554	
Servitudes									-	-		
Licences and Rights	543	543	-	-	-	-	(15)	(15)	528	548	554	
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications	543	543	-	-	-	-	(15)	(15)	528	548	554	
Load Settlement Software Applications									-	-		
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	3 355	3 355	-	-	-	-	(160)	(160)	3 195	3 388	3 422	
Computer Equipment	3 355	3 355	-	-	-	-	(160)	(160)	3 195	3 388	3 422	
Furniture and Office Equipment	842	842	-	-	-	-	36	36	878	850	859	
Furniture and Office Equipment	842	842	-	-	-	-	36	36	878	850	859	
Machinery and Equipment	520	520	-	-	-	-	(54)	(54)	466	528	534	
Machinery and Equipment	520	520	-	-	-	-	(54)	(54)	466	528	534	
Transport Assets	397	397	-	-	-	-	52	52	449	410	415	
Transport Assets	397	397	-	-	-	-	52	52	449	410	415	
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Total Depreciation to be adjusted	1	9 026	9 026	-	-	-	-	(522)	(522)	8 504	9 128	9 220

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

DC42 Sedibeng - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 27/02/2024

[illegible]

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 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	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	100	100	-	-	-	-	-	-	100	106	112

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

DC42 Sedibeng - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 27/02/2024

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality:																	
List all capital projects grouped by Function																	
Administrative And Corporate Support	Capital Expenditure On New Ict Equipment	C002002001004_000	RENEWAL	ve and development-orient	Governance	O BE CORRECTE	Computer Equipment	Computer Equipment	R-ADMIN OR HEAD OFFICE	0	0	120	120	-	-	-	-
Development Facilitation	Capital Expenditure On New Ict Equipment	C002002001004_000	RENEWAL	ve and development-orient	Governance	O BE CORRECTE	Computer Equipment	Computer Equipment	R-ADMIN OR HEAD OFFICE	0	0	52	152	-	-	-	-
Fleet Management	Vehicle Rams Grant	PC002003010_0000	NEW		Growth	O BE CORRECTE	Transport Assets	Transport Assets	R-WHOLE OF THE DISTRICT	0	0	315	215	-	-	-	-
Information Technology	Vehicle Mayor/Speaker/Pool	PC002003010_00002	NEW		Growth	O BE CORRECTE	Transport Assets	Transport Assets	R-WHOLE OF THE DISTRICT	0	0	-	700	-	-	-	-
Information Technology	Computer Equipment And Networks	K01001002009003_0	UPGRADING	and responsive economic	Governance	O BE CORRECTE	Information And Communication Infrastructure	Distribution Layers	R-WHOLE OF THE DISTRICT	0	0	100	100	106	106	112	112
Information Technology	Capital Expenditure On New Ict Equipment	C002002001004_000	RENEWAL	ve and development-orient	Governance	O BE CORRECTE	Computer Equipment	Computer Equipment	R-ADMIN OR HEAD OFFICE	0	0	800	1 300	848	848	899	899
Information Technology	Computer Software	K02003007002004_0	NEW	ve and development-orient	Growth	O BE CORRECTE	Licences And Rights	Computer Software And Applications	R-ADMIN OR HEAD OFFICE	0	0	-	-	-	-	-	-
Property Services	Furniture And Equipment Maintenance	C002002001005_000	RENEWAL	ve and development-orient	Governance	O BE CORRECTE	Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OR HEAD OFFICE	0	0	400	400	424	424	449	449
Property Services	Procurement Of New Machinery & Equipment	PC002003009_0000	NEW		Growth	O BE CORRECTE	Machinery And Equipment	Machinery And Equipment	R-ADMIN OR HEAD OFFICE	0	0	500	-	530	530	562	562
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity Name																	
Project name																	

References

List all projects where approved budgets have been adjusted

Refer MFMA s30

Asset class as per table B9 and asset sub-class as per table SB18

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

DC42 Sedibeng - Supporting Table SB20 Not required - 27/02/2024

[illegible]

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (H) = (A or A1) + G

