

FRANCES BAARD DISTRICT MUNICIPALITY



ADJUSTMENT BUDGET

2024/2025

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MAYORAL SPEECH



BUDGET SPEECH 2024 - 2025
FRANCES BAARD DISTRICT MUNICIPALITY

Honourable Speaker,
Honourable Executive Mayors and Speakers of our Local Municipalities,
Honourable Councillors,
Municipal Managers,
Partners in Local Government,
Members of the media,
Distinguished Guests,
Ladies and gentlemen,

Madam Speaker,

It is once again an honour for me to present to you the budget for the 2024/25 financial year. It is indeed an auspicious occasion as this, our third budget for the current council, comes just before we head to the National and provincial elections on 29 May 2024.

It is with a feeling of pride and quiet anticipation that we are gathered here today, because despite everything else that is happening on the political front, we still have an obligation towards our communities to ensure that there is continuity and that the work of the day proceeds as normal.

Madam Speaker, we are also celebrating the 30 years of freedom, a significant milestone in the history of our country. It is therefore incumbent on us to ensure that we mobilise our communities to take collective ownership of our democracy. The commemoration of this milestone is one of the most important achievements in our history and I encourage everyone to reflect on the progress that we have made thus far. It is also our duty as leaders to see how we can further strengthen this fledgling democracy. As we reflect on 27 April 1994, I think very few of us have really grasped the opportunities and the possibilities that was forged in that sacred period when our democracy was born. It is now upon us to build on those possibilities and opportunities and create a future that is brighter for the generations that will follow us.

Madam Speaker, allow me to reflect a little on the history of our municipality and how we fared over the last 23 years of the new dispensation of local government:

- Since 2001 the district municipality have achieved an unqualified audit opinion annually. We only lapsed in a number of years, however, in all these instances we never regressed lower than a qualified audit opinion. I am also proud to announce that the district municipality through hard work and striving for compliance obtained an unqualified audit outcome for the 2022/23 financial year.
- We successfully renamed the then Regional Council to the Frances Baard District Municipality in 2003 in honour of Frances Goitsemanng Baard.
- The district municipality was the pilot for pilot site for operation and maintenance (O&M) established in 2004 as part of an initiative to improve O&M in the local authorities.

- In 2005 we developed the first District Disaster Management Plan and reviewed it in 2009, on a 5-year cycle.
- Also, in 2005 we procured mobile fire fighting equipment for farmers belonging to Fire Protection Associations (FPA) and we continue to do this on an annual basis. We also regularly service the equipment.
- We initiated the district growth and development summit way back in 2006/7, which we now know as the LED Expo that takes place annually. Part of the outcomes of this district summit saw the development of a district growth and development strategy in 2008, which set out a framework for achieving growth and development within the district by identifying key focus areas for intervention. The strategy also promoted a process of collective planning to improve alignment between spheres of government and other social partners to impact on poverty and accelerating shared growth.
- In 2008/09 the district management area (DMA) was included into the Sol Plaatje and the Dikgatlong local municipalities, before then the district municipality was responsible to ensure that these sparsely populated areas was provided with the necessary basic services.
- The district planning tribunal was established in 2014/15 to implement SPLUMA.
- Also, in that year we were awarded with the Govan Mbeki award for housing in recognition for the best accredited municipality for Level 2.
- We remain one of the very few district municipalities that have been allocating funds to its local municipalities over the years, for both O&M and capital projects, this despite our limited finances.
- In 2023 we completed the construction of a fire station in Jan Kempdorp.

Madam Speaker, the GDP growth for South Africa is forecast at 1% in 2024 and on average only 1.4% between 2024 and 2026. It is predicted that over the next three years, South Africa's economy will grow at an average of 1.6%, a moderate improvement on the 1.4% average expected at the time of Medium-Term Budget Policy Statement (MTBPS). During the 2024 budget speech by the

Minister of Finance, Mr Enoch Godongwana, said that the budgets tabled since 1994 have been about securing the goal of growing the economy, so that we can do more to address the inequalities and deprivation that still scar our society and undermine the promise of democracy.

Madam Speaker, as with previous budget preparation processes, this process sought to promote and encourage participatory democracy and this budget is a product of the hard work and dedication from both the administration and the council. It is a product of careful planning and forward thinking to ensure that we do not lose sight of the identified five-year Integrated Development Plan (IDP) priorities.

The Municipal Systems Act requires us to ensure financially and economically viable municipalities and essentially this is guided by the IDP, which is our principal strategic planning instrument. Through the IDP we identified the plans that we need to improve and accelerate service delivery.

Madam Speaker, fostering a conducive environment for entrepreneurs to thrive in, is imperative as it drives economic growth and job creation. Entrepreneurial opportunities are favourable conditions that create the need for a good or service or business. Through our interactions with SMMEs we have noted that despite the significant importance and contribution of small and medium businesses to economic growth, SMMEs are still faced with numerous challenges that hinder their growth, apart from SMME funding and access to finance. We have identified through the local economic development unit packaging of investment opportunities that focusses on promoting investment and business prospects. We will continue with the development of an inclusive economy through the emerging farmer development and women empowerment programmes as well as with the training of SMMEs on business management and leadership.

Madam Speaker, we continue to assist our local municipalities to deliver services to communities within the district through our shared services as follows:

- Through disaster management, we continue to assist community members who have been affected by disaster through our contingency fund.
- We have established local Disaster Advisory Forums to assist local municipalities to prepare for known risk and to implement disaster risk reduction programmes. We also continue to share important information on early warning signs and response and recovery activities through awareness programmes.
- Our building inspectors and housing administrators continue to support and provide technical assistance to the local municipalities, without any cost to these municipalities. The district municipality also continues to assist three of our local municipalities in the annual review of their Human Settlements Sector Plans and the Chapters for their Integrated Development Plan (IDP's). We have extended the scope of our building inspector in Magareng local municipality to assist and support them with the evaluation and facilitate the approval of building plans and inspection of properties.
- We are one of the district municipalities in the country that was identified as a beneficiary of the rural road asset management system grant to assist and support the management of rural roads through the development of a Rural Road Assets Management System. The project will yield socio-economic benefits by way of skills development and creation of job opportunities. Our engineering technicians continue to provide technical support to the local municipalities, without any cost to these municipalities.

In the 2024/25 financial year the focus will be on operation and maintenance in the following areas:

- Maintenance of electrical infrastructure

- Maintenance of roads & storm water
- Maintenance of wastewater infrastructure
- Maintenance of water infrastructure
- Maintenance of solid waste management landfill sites

Madam Speaker, through the Extended Public Works Programme (EPWP) the municipality managed to create 63 work opportunities in 2023/24 financial year and our target for 2024/25 is 17 FTEs. The 17 FTEs will be created through maintenance of the municipal amenities in the Magareng Local Municipality; the brick production project in Dikgatlong Local Municipality as well as the youth entrepreneurship development programme. We have an official dedicated to the EPWP programme to assist and continue to identify further opportunities for job creation in the district.

Through its Environmental Management Framework, the municipality proactively identify areas of potential conflict between development proposals and critical/sensitive environments. The municipality currently renders municipal health services in Dikgatlong, Magareng and Phokwane local municipalities. The FBDM and Sol Plaatje Municipality have signed a service level agreement, which will allow Sol Plaatje Municipality to continue to render municipal health services in their jurisdiction on behalf of the FBDM.

- The district planning tribunal is operating effectively and is convening monthly meetings, depending on the availability of development applications received from local municipalities. During the 2023/24 financial year the tribunal received and processed 25 development applications ranging from township establishments, consent applications, closure of public open spaces, rezoning, subdivisions, consolidations, infill developments, relaxation of building lines and the removal of title deed conditions.

Madam Speaker, unfortunately successes also come with challenges, and we had our fair share of those over the years. Allow me to mention a few of them:

- Due to budget constraints the infrastructure allocations to the four local municipalities in the 2024/25 financial year will again concentrate on supporting the continued operations and maintenance of infrastructure.
- The smaller municipalities in the district are still struggling with financial and technical capacity constraints but despite this we are continuing to provide support in areas such as integrated development planning and financial management, amongst others.

The district priorities as identified in the IDP are:

1. Unemployment
2. Roads and storm water
3. Water and sanitation
4. Local economic development & Youth development
5. Lighting
6. Environment health management
7. Disaster management
8. Renewable energy
9. Upgrading of informal settlements
10. Bulk infrastructure
11. Education
12. Housing & land development
13. Land audit
14. Information and communications technology (ICT)

15. Cemetery
16. Health (clinics/hospitals)
17. Sport and recreational facilities
18. Security
19. Electricity
20. Social and community services.

Madam Speaker, our mandate as the district municipality dictates that we should provide the necessary support to our local municipalities to enable them to improve service delivery in their respective municipal areas. We must double our efforts to provide the necessary technical, financial, and administrative support to ensure that we help to turn around the situation at our local municipalities. It is therefore encouraging that we will get the necessary support from national and provincial government to achieve this through programmes such as the district development model, which will help us to address problems with service delivery by allowing all spheres of government, from local municipalities to national government, to work together in a more effective and coordinated way. This will help to improve and focus planning, credible budgets and improve implementation of projects and programmes.

We will also continue to provide support through the shared service approach, that we have been employing over several years. We have a GIS shared service centre that has an established integrated web-based land viewing application and a fully operational GIS website. Through GIS we have completed land audits to verify assets in almost all our local municipalities to help improve billing systems and asset identification. We will be reviewing these systems to update information where changes might have occurred.

Madam Speaker, through internal audit we have ensured that we have an effective audit committee that serves not only the district municipality but also two of our local municipalities. Through risk management we offer guidance to the local municipalities to review internal and external risk factors and the legal unit is rendering legal support to municipalities, as they require or ask for our assistance in legal matters. Through communication we assist, especially our smaller local municipalities, with matters from media enquiries to formulating messages to educate and inform the public on the implementation of projects and programmes of the municipalities.

Madam Speaker, now we turn to the business of the day, as I ask your permission to allow me to take you through a more detailed presentation of how we propose to invest the funds that have been entrusted to us for the 2024/25 financial year and the two outer years, concluding in 2026/27. The major revenue streams that supported the programmes and activities of the district municipality remains to be government grants and subsidies and interest earned on external investments. The total budget for the 2024/25 financial year is **R 189,511m**. The operational budget is **R 178,794m** and the capital budget is **R 10,717m**. We have a deficit of **R18,204m** that will have to be funded from our accumulated surplus.

The key focus areas of the budget include:

- Support to local municipalities with financial management;
- Environmental Health;
- Firefighting and disaster management;
- Local economic development and tourism;
- Spatial planning; and
- Infrastructure development – focussing specifically on operation and maintenance and housing.

Looking at the breakdown of the infrastructure budget, there was a decrease of 231% to the 2024/25 budget as compared to the 2023/24 financial year on the allocations to the local municipalities, this is because the district municipality did not allocate capital allocations and has reduced on operational and maintenance to local municipalities for this financial year, due to financial constraints. For O&M the allocation for 2024/25 is R 2,5m for each local municipality.

Madam Speaker, as mentioned, grants and subsidies remain to be our biggest source of income and we are at R 150,819m for 2024/25, which is 95% of the total revenue. This dependency on grants and subsidies influences our expenditure.

The major grant funding that the district municipality is receiving from national government is as follows:

- Equitable Share: R 139,133m
- Finance Management Grant: R 1m
- Energy Efficiency and Demand Side Management Grant: R 4m
- Rural Asset Management Grant: R 2,829m
- EPWP: R 1,274m
- MSIG: R 2,403m
- Skills Grant: R 180,000

I wish to reiterate that this budget has been formulated with the utmost care and consideration for the needs of our key stakeholders, which are the community that we serve, and I want to assure you that we are committed to ensuring that this budget is utilised effectively and efficiently. As government it is important that we spend our allocated funds wisely to ensure that we better the living conditions of the people that we serve.

Madam Speaker, I want to thank all councillors who serve with me; indeed, we serve with diligence and honour. I want to also thank the administrative staff led by the Municipal Manager; your dedication to the development of our municipality, as well as the level of professionalism portrayed by all of you is noted as one of the important factors for the success of our municipality.

Finally, I want to thank the communities of our district for their continued support and trust in our administration. We look forward to working together to build a better and brighter future for our district.

Madam Speaker, I want to conclude with the remarks of the Minister of Finance in his 2024 budget speech, and I quote, ***“We have come a long way in the last 30 years. The 30 years ahead of us, and whatever challenges and opportunities they may bring, are something we should look forward to. Given our difficult past, and some of the inevitable challenges we have faced as a young democracy trying to find its place in a world marked by a number of new and overlapping crises, it would be easy to indulge in extremes; either of blind optimism or crippling pessimism. We should resist both these extremes. Rather, we should heed the words of our first democratic President, Nelson Mandela, who more than most saw that the pursuit of socioeconomic justice and shared prosperity is a journey rather than a destination,”*** close quote.

I THANK YOU.

***BUDGET RELATED
RESOLUTIONS***

ITEM: COUN 04 01/2025

DEPARTMENT OF FINANCE: *MID-YEAR BUDGET AND PERFORMANCE REPORT & ADJUSTMENTS BUDGET IN RESPECT OF THE 2024/25 FINANCIAL YEAR*

(10/2/2/3) (OM) (COUNCIL MEETING: 22 JANUARY 2025)

The Acting Director: Finance reports as follows:

The purpose of this report is to present the financial mid-year assessment report and adjustment budget to Council for consideration and adoption.

The accounting officer is required in terms of section 72 of the Municipal Finance Management Act (MFMA) by **25 January** of each year, to assess the performance of the district municipality during the first half of the financial year and report thereon to the Executive Mayor of the municipality, National Treasury and Provincial Treasury, considering:

- The monthly financial performance statements referred to in section 71 of the MFMA; and
- The municipality's service delivery performance as per approved Service Delivery and Budget Implementation Plan (SDBIP).

The mid-year report also include explanation of: -

- Any material variances from the municipality's projected revenue by source and expenditure per vote;
- Any variances from the SDBIP;
- Any remedial corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the approved budget; and
- A projection of the relevant municipality's revenue and expenditure for the rest of the financial year and revision from the initial projections.

An overview of the municipality's actual performance for the first six months of the year as well as projected revenue and expenditure for the rest of the financial year follows below:

1. FINANCIAL POSITION & PERFORMANCE

1.1 MONTHLY YEAR TO DATE (YTD) PERFORMANCE REPORT

The monthly report on the municipality's financial position and actual performance for the year to 31 December 2024 reflects on page 13 of the mid-year report.

1.2 PROJECTED ESTIMATES: REVENUE & EXPENDITURE - 2024/25

In terms of section 71 of the MFMA, the following information must be taken into account when assessing the financial performance of the district municipality:

- Actual revenue per source;
- Actual expenditure per vote;
- Actual capital expenditure per vote; and
- The amount of any allocations received and the expenditure on those allocations.

The projected operating results as required reflect on pages 14-20 of the mid-year report.

1.3 ADJUSTMENT BUDGET 2024/25

In terms of section 28 of the MFMA and guidelines from National Treasury, the district municipality is allowed to revise its approved annual budget through an adjustments budget based on the following criteria:

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- 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;
- may within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality; may authorize the utilization of projected savings in one vote towards spending under another vote;
- may authorize 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;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

There has not been a major collection or loss of revenue, however, there is a need to reduce the employee related costs budget for all the vacant positions from 01 July 2024 to 31 December 2024 as well as adjust the budget on the completed projects with savings. The municipality realised a saving of R11,000,000 from salaries due to vacant positions salaries, on completed projects and projects that will not materialize, which can be redirected to the allocations to our local municipalities. This annual exercise is critical in a way that it assist the municipality to improve its cash flow management. Furthermore, we limit non-priority

spending and implement stringent cost-containment measures, considering the operating deficit which the 2024/25 budget was adopted with.

The financial position of the municipality is in a sound state with sufficient cash on hand to ensure that the municipality pay creditors and staff on time. Although the DORA make provision for amounts payable for the next two years, it is not certain if the national fiscus will be able to meet the planned allocations for equitable share. If the allocation does not grow in accordance with, at least, the inflation rate and salaries increase with the current trends, the current sound financial position may start to deteriorate drastically. Therefore, it is of the outmost importance that the municipality keep on utilising its resources effectively to ensure that its operations can continue in future.

In order to avoid any unauthorized expenditure as prescribed in terms of section 15 of the MFMA, it is recommended that council considers the adjustment budget based on addition revenue (own revenue) unforeseeable expenditure incurred and / or approved after finalization of the mid-year financial and performance assessment. The adjustment budget is attached as **(Bounded Separately)** for council's consideration and approval.

The Municipal Manager, in consultation with the Acting Director: Finance, recommends as follows:

RECOMMENDATIONS

- 1. Council considers the content of the report.**
- 2. Council considers the approval of the adjustment budget as per recommended resolution tabled.**
- 3. Council resolves that the adjustment budget of Frances Baard District Municipality for the financial year 2024/25, and indicative for the projected outer years 2025/26 and 2026/27 be approved as set out in the following schedules:**
 - 3.1 Adjustment Budget Summary – Table B1 (Page 1);**
 - 3.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table B2 (Page 2-3);**
 - 3.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) Table B3 (Page 4-5);**
 - 3.4 Budgeted Financial Performance (revenue and expenditure) – Table B4 (Page 6);**
 - 3.5 Budgeted Capital Expenditure by vote and funding – Table B5 (Page 7-8);**
 - 3.6 Budgeted Financial Position – Table B6 (Page 9);**

- 3.7 Budgeted Cash Flows Table B7 (Page 10);
 - 3.8 Cash backed reserves/accumulated surplus reconciliation – Table B8 (Page 11);
 - 3.9 Asset Management – Table B9 (Page 12-13); and
 - 3.10 Basic service delivery measurement – Table B10 (Page 14).
4. Council resolves that the R11,000,000.00 savings from operational expenditures be allocated to our four (4) local municipalities towards their capital and operational expenditures based on their needs.
 5. Council resolves that the other related supporting documentation to the approved budget be updated according to the adjustments made.
 6. Council resolves that a hard and electronic copy of the complete adjustment budget be submitted to National Treasury, Provincial Treasury and Department of Cooperative Governance, Human Settlement and Traditional Affairs respectively for information.

RESOLVED:

1. Council approved the report.
2. Council approved the adjustment budget as per recommended resolution tabled.
3. Council approved the adjustment budget of Frances Baard District Municipality for the financial year 2024/25, and indicative for the projected outer years 2025/26 and 2026/27 as set out in the following schedules:
 - 3.1 Adjustment Budget Summary – Table B1 (Page 1);
 - 3.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) – Table B2 (Page 2-3);
 - 3.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) Table B3 (Page 4-5);
 - 3.4 Budgeted Financial Performance (revenue and expenditure) – Table B4 (Page 6);
 - 3.5 Budgeted Capital Expenditure by vote and funding – Table B5 (Page 7-8);
 - 3.6 Budgeted Financial Position – Table B6 (Page 9);

- 3.7. Budgeted Cash Flows Table B7 (Page 10);
- 3.8. Cash backed reserves/accumulated surplus reconciliation – Table B8 (Page 11);
 - a) Asset Management – Table B9 (Page 12-13); and Basic service delivery measurement – Table B10 (Page 14).
4. Council approved that the R11,000,000.00 savings from operational & capital expenditures be allocated to our four (4) local municipalities towards their capital and operational expenditures based on their needs.
5. Council rescinds the resolution COUN 01 06/2024 that Magareng Local Municipality will not receive any allocation should there be savings to allocate to other local municipalities during 2024/25 mid-term assessment and adjustment budget.
6. Subject to four (4) above R3 000 000.00 is allocated to Sol Plaatjie Local Municipality, Phokwane Local Municipality and Dikgatlong Local Municipality respectively and R2 000 000.00 allocated to Magareng Local Municipality.
7. Council resolved that the other related supporting documentation to the approved budget be updated according to the adjustments made.
8. Council resolved that a hard and electronic copy of the complete adjustment budget be submitted to National Treasury, Provincial Treasury and Department of Cooperative Governance, Human Settlement and Traditional Affairs respectively for information.



Ms. ZM Bogatsu
Municipal Manager

31 January 2025

Date

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

ADJUSTMENTS BUDGET IN RESPECT OF THE 2024/25 FINANCIAL YEAR

Background

In terms of section 28 of the MFMA and guidelines from National Treasury, the district municipality is allowed to revise its approved annual budget through an adjustments budget based on the following criteria:

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- 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;
- may within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality; may authorize the utilization of projected savings in one vote towards spending under another vote;
- may authorize 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;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Operating revenue

There is no significant adjustments where revenue is concerned the only line item that was adjusted is for the grant received, which is the unspent portion for HIV/AIDS department which led to revenue increasing from R160.5m to R160.6m.

Operating expenditure

The total operating expenditure was adjusted from R 178.7m to R173.6 which amounts to a decrease of R 5.2m. The decrease is mainly because of employee related costs for vacancies which were not filled in the first 6 months of the financial year.

Capital Expenditure:

Capital expenditure was adjusted downwards with an amount of R 5.9m, due to the removal of the procurement of a new financial system as per council resolution 01 11/2024.

***ADJUSTMENT BUDGET
PROPOSAL: CAPITAL***

FRANCES BAARD DISTRICT MUNICIPALITY

ADJUSTMENT BUDGET 2024 / 2025

CAPITAL EXPENDITURE

Budget & Treasury Office

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
C0292-2/IA05083/F0002/X049/R0445/001/2015	AFS SYSTEM/ACQUISITIONS/TRANSFER FROM OPERATIONAL REVENUE/FINANCE/ADMINISTRATIVE OR HEAD OFFICE/DEFAULT/BUDGET AND TREASURY OFFICE	6 000 000	-6 000 000	-	Financial system contract is extended for 3 years. No procurement of new system required.
Total: Budget & Treasury Office		6 000 000	-6 000 000	-	

Environmental Health Service

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
C006-19/IA06313/F0002/X046/R0445/001/2219	Signboards	65 000	25 000	90 000	Funds insufficient according to the quotations received.
Total: Environmental Health Service		65 000	25 000	90 000	

Political office

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
C0003-20/IA06193/F0002/X044/R0445/001/1521	COMPUTER EQUIPMENT - PRINTER/ACQUISITIONS	20 000	-20 000	-	The equipment is no longer required.
Total: Political Office		20 000	-20 000	-	

Fire Fighting & Disaster

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
C0256-1/IA00092/F0002/X046/R0446/001/2221	Building plan offices: Carports	315 000	20 000	335 000	Quotations received for the tilling of the firestation were more than the estimated value. Budget is for tiles, blinds, cover wash bay, carports and gate between FBDM and workshop.
Total: Fire Fighting & Disaster		315 000	20 000	335 000	

Total Adjustment Budget: Capital Expenditure	6 400 000	-5 975 000	425 000
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***ADJUSTMENT BUDGET
PROPOSAL: OPERATIONAL***

FRANCES BAARD DISTRICT MUNICIPALITY

ADJUSTMENT BUDGET 2024/2025					
OPERATING REVENUE EXECUTIVE & COUNCIL					
Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
D0001/IR007064/F12968/X044/R0445/001/1011	TRANSFERS & SUBSIDIES: HIV/AIDS	-	-100 744	-100 744	Allocation is transferred from previous financial year budget.
Total: Executive & Council		-	-100 744	-100 744	

Pool Vehicle (Fleet)

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
D0001/IE00517/F0001/X049/R0445/160/2019	MOTOR VEHICLE USAGE	-1 346 130	-51 700	-1 397 830	Increase due to number of vehicles.
Total: Pool Vehicle (Fleet)		-1 346 130	-51 700	-1 397 830	
Total: Revenue		-1 346 130	-152 444	-1 498 574	

OPERATING EXPENDITURE

Employee Related Cost

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE01521/F0041/X051/R0445/001/2215	ALLOWANCES_HOUSING BENEFITS: STAFF	12 800	13 942	26 742	Budget moved from senior management to employee cost
O0001/IE06768/F0041/X049/R0445/001/2011	ALLOWANCE - HOUSING BENEFITS: SNR MGT- CFO	-	13 376	13 376	Budget moved from senior management to employee cost
O0001/IE06772/F0041/X049/R0445/001/2011	ALLOWANCE - TRAV OR MOT VEH: SNR MGT- CFO	-	149 040	149 040	Budget moved from senior management to employee cost
O0001/IE06065/F0041/X049/R0445/001/2011	SOCIAL CONTR - GROUP LIFE INSURANCE: SNR MGT- CFO	-	41 964	41 964	Budget moved from senior management to employee cost
O0001/IE06067/F0041/X049/R0445/001/2011	SOCIAL CONTR - MEDICAL: SNR MGT- CFO	-	33 937	33 937	Budget moved from senior management to employee cost
O0001/IE06069/F0041/X049/R0445/001/2011	SOCIAL CONTR - PENSION: SNR MGT- CFO	-	195 768	195 768	Budget moved from senior management to employee cost
O0001/IE06863/F0041/X096/R0445/001/2511	ALLOWANCE - HOUSING BENEFITS: SNR MGT- PLANNING	-	13 376	13 376	Budget moved from senior management to employee cost
O0001/IE06173/F0041/X096/R0445/001/2511	SOCIAL CONTR - GROUP LIFE INSURANCE: SNR MGT- PLANNING	-	37 134	37 134	Budget moved from senior management to employee cost
O0001/IE06202/F0041/X096/R0445/001/2511	SOCIAL CONTR - MEDICAL: SNR MGT- PLANNING	-	25 480	25 480	Budget moved from senior management to employee cost

O0001/IE00062/F0041/X019/R0445/001/2221	TRAVEL & SUBS: FOOD & BEVERAGES	9 600	3 000	12 600	The number of meetings increased after the establishment of District Fire Protection Associations in the Province.
O0001/IE06164/F0041/X096/R0445/001/3011	SOCIAL CONTR - GROUP LIFE INSURANCE: SNR MGT- INFRASTRUCTURE		41 466	41 466	Budget moved from senior management to employee cost
O0001/IE01521/F0041/X096/R0445/001/2515	ALLOWANCES_HOUSING BENEFITS: STAFF		29 676	29 676	Budget moved from senior management to employee cost
O0001/IE06198/F0041/X096/R0445/001/3011	SOCIAL CONTR - MEDICAL: SNR MGT- INFRASTRUCTURE		25 480	25 480	Budget moved from senior management to employee cost
O0001/IE00816/F0041/X044/R0445/001/1011	Basic Salary	736 550	93 526	830 076	Annual increase of 2023/24 & 2024/25 approved in the current budget.
O0001/IE07206/F0041/X044/R0445/001/1011	BASIC SALARY: EX-COMM	3 789 500	190 726	3 980 226	Annual increase of 2023/24 & 2024/25 approved in the current budget.
O0001/IE07207/F0041/X044/R0445/001/1011	CELL PHONE ALLOWANCE: EX-COMM	141 000	70 520	211 520	Annual increase of 2023/24 & 2024/25 approved in the current budget.
O0001/IE07218/F0041/X044/R0445/001/1011	BASIC SALARY: EXEC MAYOR	920 650	116 938	1 037 588	Annual increase of 2023/24 & 2024/25 approved in the current budget.
O0001/IE00062/F0041/X096/R0445/001/2519	TRAVEL & SUBS: FOOD & BEVERAGES	1 800	1 000	2 800	Portion of the anticipated savings to from adv, publicity and marketing, corporate & municipal activities vote to be used to cover additional food and beverages.
O1624-7/IE00062/F15763/X096/R0446/001/3013	TRAVEL & SUBS: FOOD & BEV SERVED (RRAMS)	3 300	2 500	5 800	To attend provincial and national RRAMS meeting
O0001/IE00062/F0041/X096/R0445/001/3011	TRAVEL & SUBS: FOOD & BEV (SERVED)	2 250	1 500	3 750	Acting HOD to attend atleast 2 compulsory meetings for EEDSM in the new semester.
O1624-6/IE00061/F15763/X096/R0446/001/3013	TRAVEL & SUBS: DAILY ALLOWANCE (RRAMS)	2 000	1 500	3 500	To attend provincial and national RRAMS meeting
O0001/IE00061/F0041/X045/R0445/001/1521	TRAVEL & SUBS: DAILY ALLOWANCE	15 000	-1 500	13 500	Line item savings.
O0001/IE01526/F0041/X081/R0445/001/1515	ALLOWANCES_BONUS: STAFF	169 150	-67 821	101 329	Vacant position savings
O0001/IE00061/F0041/X096/R0445/001/2519	TRAVEL & SUBS: DAILY ALLOWANCE	1 352	2 000	3 352	Portion of the anticipated savings from adv, publicity and marketing, corporate & municipal activities vote to be used to cover additional daily allowance.
O0001/IE00061/F0041/X096/R0445/001/3011	TRAVEL & SUBS: DAILY ALLOWANCE	1 610	1 000	2 610	Acting HOD to attend atleast 2 compulsory meetings for EEDSM in the new semester.
O0001/IE06059/F0041/X049/R0445/001/2011	BASIC SALARY: SNR MGT- CFO	2 910 650	-670 358	2 240 292	Vacant position savings
O0001/IE00060/F0041/X019/R0445/001/2221	TRAVEL & SUBS: ACCOMODATION	28 800	5 000	33 800	The number of meetings increased after the establishment of District Fire Protection Associations in the Province.
O0001/IE00044/F0041/X081/R0445/001/1515	SOCIAL CONTRIB_PENSION: STAFF	365 400	-120 882	244 518	Vacant position savings
O0001/IE06084/F0041/X046/R0445/001/2211	BASIC SALARY: SNR MGT - ADMINISTRATION	2 098 500	-1 509 260	589 240	Vacant position savings
O0001/IE00044/F0041/X049/R0445/001/2015	SOCIAL CONTRIB_PENSION: STAFF	502 600	-197 720	304 880	Vacant position savings
O0001/IE00044/F0041/X046/R0445/001/2217	SOCIAL CONTRIB_PENSION: STAFF	1 057 900	-130 017	927 883	Vacant position savings
O0001/IE00044/F0041/X019/R0445/001/2221	SOCIAL CONTRIB_PENSION: STAFF	908 450	-144 597	763 853	Vacant position savings
O0001/IE00044/F0041/X087/R0445/001/2521	SOCIAL CONTRIB_PENSION: STAFF	250 450	-75 370	175 080	Vacant position savings.

O0001/IE00126/F0041/X051/R0445/001/2215	ALLOWANCES_TRAV OR MOT VEH: STAFF	-	149 040	149 040	Budget moved from senior management to employee cost
O0001/IE01526/F0041/X051/R0445/001/2215	ALLOWANCES_BONUS: STAFF	169 000	67 686	236 686	Budget moved from senior management to employee cost
O0001/IE00044/F0041/X096/R0445/001/2523	SOCIAL CONTRIB_PENSION: STAFF	209 150	-68 888	140 262	Vacant position savings.
O0001/IE00043/F0041/X081/R0445/001/1515	SOCIAL CONTRIB_MEDICAL: STAFF	174 400	-62 124	112 276	Vacant position savings
O0001/IE00043/F0041/X051/R0445/001/2215	SOCIAL CONTRIB_MEDICAL: STAFF	160 350	41 451	201 801	Budget moved from senior management to employee cost
O0001/IE00043/F0041/X046/R0445/001/2217	SOCIAL CONTRIB_MEDICAL: STAFF	653 650	-251 607	402 043	Vacant position savings
O0001/IE00043/F0041/X019/R0445/001/2221	SOCIAL CONTRIB_MEDICAL: STAFF	544 350	-117 107	427 243	Vacant position savings
O0001/IE00043/F0041/X096/R0445/001/2523	SOCIAL CONTRIB_MEDICAL: STAFF	63 900	-38 420	25 480	Vacant position savings.
O0001/IE01526/F0041/X019/R0445/001/2221	ALLOWANCES_BONUS: STAFF	469 100	-113 597	355 503	Vacant position savings
O0001/IE01530/F0041/X019/R0445/001/2221	SERVICE RELATED BENEFITS_LEAVE PAY - LEAVE PAY: STAFF	394 650	-149 396	245 254	Vacant position savings
O0001/IE03968/F0041/X019/R0445/001/2221	OVERTIME - NIGHT SHIFT: STAFF	300 500	-111 108	189 392	Vacant position savings
O0001/IE06081/F0041/X096/R0445/001/2511	BASIC SALARY: SNR MGT- PLANNING	2 344 650	-872 062	1 472 588	Vacant position savings
O0001/IE06234/F0041/X096/R0445/001/2511	SOCIAL CONTR - PENSION: SNR MGT- PLANNING	-	87 450	87 450	Budget moved from senior management to employee cost
O0001/IE06916/F0041/X096/R0445/001/2511	ALLOWANCE - TRAV OR MOT VEH: SNR MGT- PLANNING	-	149 040	149 040	Budget moved from senior management to employee cost
O0001/IE00042/F0041/X051/R0445/001/2215	SOCIAL CONTRIB_GROUP LIFE INSURANCE: STAFF	48 700	59 593	108 293	Budget moved from senior management to employee cost
O1624-1/IE00060/F15763/X096/R0446/001/3013	OP COST: TRAVEL & SUBS > DOMESTIC- ACCOMODATION (RRAMS)	18 000	11 000	29 000	To attend provincial and national RRAMS meeting
O0001/IE00059/F0041/X045/R0445/001/1523	OP COST: REG FEES	9 500	-4 000	5 500	Cost for expenditure on line item are more than expected.
O0001/IE00059/F0041/X049/R0445/001/2013	OP COST: REG FEES	11 700	3 300	15 000	Annual tax seminar fees increase.
O1303-1/IE00022/F0041/X096/R0446/001/2515	MACHINERY & EQUIPMENT	1 740 000	-20 000	1 720 000	Project activities to be listed for creation of allocated votes as per MSCOA classification.
O0001/IE00022/F0041/X096/R0445/001/2515	CONTR : OUT > BUS & ADV - PROJECT MANAGEMENT	650 000	-650 000	-	Reallocation as per MSCOA classification
O0001/IE06226/F0041/X096/R0445/001/3011	SOCIAL CONTR - PENSION: SNR MGT- INFRASTRUCTURE	-	119 905	119 905	Budget moved from senior management to employee cost
O0001/IE06228/F0041/X096/R0445/001/3011	SOCIAL CONTR - PENSION: SNR MGT- INFRASTRUCTURE	-	115 770	115 770	Budget moved from employee vote to senior management
O0001/IE06854/F0041/X096/R0445/001/3011	ALLOWANCE - HOUSING BENEFITS: SNR MGT- INFRASTRUCTURE	-	20 056	20 056	Budget moved from employee vote to senior management
O0001/IE06919/F0041/X096/R0445/001/3011	ALLOWANCE - TRAV OR MOT VEH: SNR MGT- INFRASTRUCTURE	-	120 000	120 000	Budget moved from employee vote to senior management
O1293-1/IE00022/F0041/X087/R0446/001/2521	BUS & ADV- PROJECT MANAGEMENT: HIV/AIDS PROG	1 000 000	-1 000 000	-	Project should be budgeted under events promoters as per MscOA classification
Total:Employee Related Cost		22 890 912	-4 321 692	18 569 220	
Total: Employee Related Cost		22 890 912	-4 321 692	18 569 220	

EXECUTIVE & COUNCIL

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
O1220-2/IE012391/F12968/X044/R0446/001/1011	TRANSFERS & SUBSIDIES: HIV/AIDS	-	100 744	100 744	Allocation is transferred from audited annual financial statement.
Total: Executive & Council		-	100 744	100 744	

Municipal Manager**Political Administration**

Vote no		Approved Budget 2025	Recommended Adjustments 2025	Proposed Adjustments 2025	Reason / Remarks
O1252-1/IE00677/F0041/X045/R0446/001/1521	CATERING SERVICES: GBV PROGRAMME	70 000	42 000	112 000	To cover the events that must still take place in quarter 3 & 4.
O1252-3/IE00813/F0041/X045/R0446/001/1521	MUNICIPAL ACTIVITIES: TRANSPORT-GBV PROGRAMME	99 750	-42 000	57 750	Budget reduced as a result of lessor programs and curbing of expenditure.
O1251-1/IE00677/F0041/X045/R0446/001/1521	CATERING SERVICES: COMMEMORATIVE DAYS	70 140	10 000	80 140	Costs for expenditure on line item are more than expected.
O1245-1/IE00677/F0041/X045/R0446/001/1521	CATERING SERVICES: DISABILITY PROGRAMME	10 000	-10 000	-	Project will not materialise.
O0001/IE00534/F0041/X045/R0445/001/1521	MATERIALS & SUPPLIES: PRINTER	9 980	20 000	29 980	To cover the purchasing of cartridges
O1252-4/IE00419/F0041/X045/R0446/001/1521	TRANSFERS & SUBSIDIES: VARIOUS PROGRAMMES	-	15 000	15 000	Correction of allocation as per MSCOA
O1242-1/IE00677/F0041/X045/R0446/001/1521	CATERING SERVICES: CHILDREN PROGRAMME	15 000	-15 000	-	Correction of allocation as per MSCOA
O0001/IE00144/F0041/X045/R0445/001/1521	TRAVEL & SUBS: OWN TRANSPORT	4 000	1 000	5 000	Costs for expenditure on line item are more than expected.
O0001/IE00036/F0041/X045/R0445/001/1513	BASIC SALARY, WAGES & ALLOWANCES: STAFF	1 206 300	-422 726	783 574	Vacant position savings
Total: Political office		1 485 170	-401 726	1 083 444	

Youth Unit

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O1444-2/IE00677/F0041/X045/R0446/001/1523	CATERING SERVICES: YOUTH CAREER PROG.	6 000	-6 000	-	Project not required.
O1444-1/IE00677/F0041/X045/R0446/001/1523	CATERING SERVICES: SOPA PROG.	12 000	6 000	18 000	Cost for expenditure on line item are more than expected.
D0001/IE00517/F0001/X045/R0445/147/1523	VEHICLE USAGE	10 000	6 000	16 000	Cost for expenditure on line item are more than expected.
O0001/IE01583/F0041/X045/R0445/001/1523	TRAVEL & SUBS: ROAD TRANSPORT	4 000	-2 000	2 000	Vote is not utilized regularly
O0001/IE00036/F0041/X081/R0445/001/1515	BASIC SALARY, WAGES & ALLOWANCES: STAFF	2 229 950	-753 371	1 476 579	Vacant position savings
Total: Youth Unit		2 261 950	-749 371	1 512 579	

Total: Municipal Manager	3 747 120	-1 151 097	2 596 023
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FINANCE DEPARTMENT**Finance: Budget & Treasury Office**

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O2809-2/IE00651/F0041/X049/R0446/001/2015	MAINTENANCE OF UNSPECIFIED ASSETS: FINANCIAL SYSTEM	1 000 000	1 600 000	2 600 000	Increase due to extention of contract as per council resolution 01 11/2024.
Total: Budget & Treasury Office		1 000 000	1 600 000	2 600 000	

Finance: Revenue & Expenditure

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
D0001/IE00517/F0001/X049/R0445/147/2013	VEHICLE USAGE	6 300	23 700	30 000	Increase in washing of vehicles per month.
O1557-2/IE00651/F0041/X049/R0446/001/2013	MAINTENANCE OF UNSPECIFIED ASSETS: PAYROLL SYSTEM	160 000	20 000	180 000	Increase in annual VIP Payroll licence fee.
O0001/IE00036/F0041/X045/R0445/001/1511	BASIC SALARY, WAGES & ALLOWANCES: EMPL STAFF	473 050	-285 515	187 535	Vacant position savings
Total: Revenue & Expenditure		639 350	-241 815	397 535	

Pool Vehicle (Fleet)

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O1558-2/IE00650/F0041/X049/R0446/001/2019	MAINTENANCE OF EQUIP: VEHICLES	800 000	300 000	1 100 000	Increase due to number of maintenance of vehicles this financial year.
O0001/IE00723/F0041/X049/R0445/001/2019	DEPN & AMORT : TRANSPORT ASSETS	500 000	250 000	750 000	Increase due to number of vehicles to be purchased this financial year.
Total: Pool Vehicle (Fleet)		1 300 000	550 000	1 850 000	

Total: Finance Department	2 939 350	1 908 185	4 847 535
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ADMINISTRATION DEPARTMENT**Office Support**

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE07625/F0041/X046/R0445/001/2217	DEPN & AMORT : OPER BUILDINGS_MUNICIPAL OFFICES	2 090 002	-250 000	1 840 002	Budget as per the audit outcome.
Total: Office Support		2 090 002	-250 000	1 840 002	

Environmental Health Services

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE00754/F0041/X038/R0445/001/2219	ADVERTISING, PUBLICATION AND MARKETING	120 000	80 000	200 000	Additional information has to be incorporated into the by-law.
O1266-1/IE00677/F0041/X038/R0446/001/2219	AIR QUALITY AWARENESS CAMPAIGNS	6 000	3 000	9 000	Funds insufficient for remaining campaigns
O1273-2/IE 00677/F0041/X038/R0446/001/2219	SANITATION AWARENESS CAMPAIGNS	6 000	3 000	9 000	Funds insufficient for remaining campaigns
Total: Environmental Health Services		132 000	86 000	218 000	

Fire and Disaster

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE00036/F0041/X045/R0445/001/1521	BASIC SALARY , WAGES & ALLOWANCES: STAFF	3 903 200	-344 624	3 558 576	Vacant position savings
O0001/IE00144/F0041/X019/R0445/001/2221	TRAVEL & SUBS: OWN TRANSPORT	35 000	10 000	45 000	The number of meetings increased after the establishment of District Fire Protection Associations in the Province.
O0001/IE01581/F0041/X019/R0445/001/2221	TRAVEL & SUBS: AIR TRANSPORT	20 000	10 000	30 000	The number of meeting to held increased.
O0001/IE00036/F0041/X045/R0445/001/1523	BASIC SALARY , WAGES & ALLOWANCES: STAFF	1 948 750	-592 262	1 356 488	Vacant position savings

O0001/IE01583/F0041/X019/R0445/001/2221	TRAVEL & SUBS: DAILY ALLOWANCE	4 800	3 000	7 800	The number of meetings increased after the establishment of District Fire Protection Associations in the Province.
O0001/IE01583/F0041/X019/R0445/001/2221	TRAVEL & SUBS: ROAD TRANSPORT	7 560	5 000	12 560	The number of meetings increased after the establishment of District Fire Protection Associations in the Province.
O0001/IE00698/F0041/X019/R0445/001/2221	SECURITY SERVICES	1 380 000	200 000	1 580 000	Provision is made for the appointment of new service provider.
O1557-8/IE00650/F0041/X019/R0446/001/2221	MAINTENANCE OF EQUIP/PLANT & MACHINERY: GENERATOR	216 000	-16 000	200 000	Less fuel used due to no loadshedding. Generator is still under warrantee
O1557-11/IE00650/F0041/X019/R0446/001/2221	MAINTENANCE OF EQUIPMENT: ACCESS CONTROL	56 400	-5 000	51 400	Did not spend funds on the replacement of any hardware on the system.
D0001/IE00517/F0001/X019/R0445/147/2221	VEHICLE USAGE	300 000	10 000	310 000	Additional funds upon the firestation is operationalised.
O1265-4/IE01317/F0041/X019/R0446/001/2221	GRANT IN AID	500 000	500 000	1 000 000	The number of incidents increased, most incidents is weather related.
O1264-1/IE00677/F0041/X019/R0446/001/2221	CONTR : OUT > CATERING SERVICES	90 000	-90 000	-	Reallocation as per Mscoa classification.
O1293-1/IE00636/F0041/X087/R0446/001/2521	TRAINING: FIRE FIGTHERS	-	90 000	90 000	Reallocation as per Mscoa classification.
Total: Fire and Disaster		8 461 710	-219 886	8 151 824	

Total: Administration	10 683 712	-383 886	10 209 826
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PLANNING AND DEVELOPMENT

Spatial Planning

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE00751/F0041/X096/R0445/001/2519	ADV, PUBLICITY & MARKETING ACTIVITIES	20 000	-3 000	17 000	Portion of the anticipated savings to be used to cover additional daily allowance and food and beverages.
O0001/IE00036/F0041/X049/R0445/001/2015	BASIC SALARY , WAGES & ALLOWANCES: STAFF	2 792 300	-1 054 168	1 738 132	Vacant position savings
O0001/IE00036/F0041/X051/R0445/001/2215	BASIC SALARY , WAGES & ALLOWANCES: STAFF	2 028 150	779 620	2 807 770	Budget moved from senior management to employee cost
Total: Spatial planning		4 840 450	-277 548	4 562 902	

LED

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE00036/F0041/X046/R0445/001/2217	BASIC SALARY , WAGES & ALLOWANCES: STAFF	5 877 300	-722 373	5 154 927	Vacant position savings
O1303-1/IE00677/F0041/X096/R0446/001/2515	MACHINERY & EQUIPMENT: CATERING	-	20 000	20 000	Project activities to be listed for creation of allocated votes as per MSCOA classification.
O0001/IE00636/F0041/X096/R0445/001/2515	EVENT PROMOTERS: GLOBAL WEEK	-	650 000	650 000	Reallocation as per MSCOA classification
O0001/IE00036/F0041/X019/R0445/001/2221	BASIC SALARY , WAGES & ALLOWANCES: STAFF	5 046 900	-798 574	4 248 326	Vacant position savings
Total: LED		10 924 200	-850 947	10 073 253	

Tourism

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O1355-11/IE00811/F0041/X087/R0446/001/2521	TRANSPORT ACTIVITIES: BUSINESS PLAN COMPETITION	61 580	37 000	98 580	Savings to be utilised from advertising vote.
O1355-8/IE00751/F0041/X087/R0446/001/2521	ADVERTISING: BUSINESS PLAN COMPETION	40 000	-22 000	18 000	Savings from advertising vote to be utilised for transportation/ business plan prep workshops 2025.
O0001/IE00636/F0041/X087/R0446/001/2521	EVENT PROMOTERS: BUSINESS PLAN COMPETITION	318 190	-13 719	304 471	Project activities to be listed for creation of allocated votes as per MSCOA classification.
O0001/IE00738/F0041/X096/R0446/001/2521	STATIONERY: BUSINESS PLAN COMPETITION	-	13 719	13 719	Project activities to be listed for creation of allocated votes as per MSCOA classification.
O1355-15/IE04291/F0041/X087/R0446/001/2521	TRANSFERS & SUBSIDIES: SCHOOL SUPPORT GRANT	-	88 000	88 000	Correction of the budget for schools equipment which was budgeted for under main vote, correction due to MSCOA classification.
O0001/IE00636/F0041/X087/R0446/001/2521	EVENT PROMOTERS: BUSINESS PLAN COMPETITION	318 190	-79 187	239 003	Adjustment is needed as a result of non response from sponsors towards development grant for school equipment.
O1355-2/IE00677/F0041/X087/R0446/001/2521	CONTR: OUT > CATERING SERVICES	70 000	-9 000	61 000	Adjustment is needed as a result of non response from sponsors towards development grant for school equipment.
O1354-1/IE00677/F0041/X087/R0446/001/2521	CATERING SERVICES : ASSOCIATION MEETINGS	5 000	4 000	9 000	Savings to be utilised from awareness campaign vote. Association meeting vote is depleted due to order amount for quarter 1 meetings. Funds required for 3rd and 4th quarter meetings.
O1355-6/IE00636/F0041/X087/R0446/001/2521	CONT: CONTRAC > EVENT PROMOTERS	35 000	-19 000	16 000	Savings to be utilised from awareness campaign vote. Association meeting vote is depleted due to order amount for quarter 1 meetings. Funds required for 3rd and 4th quarter meetings.
O0001/IE00036/F0041/X087/R0445/001/2521	BASIC SALARY , WAGES & ALLOWANCES: STAFF	1 391 450	-218 764	1 172 686	Vacant position savings.
O1293-1/IE00636/F0041/X087/R0446/001/2521	EVENT PROMOTERS: HIV/AIDS PROG.		1 000 000	1 000 000	Reallocation as per Mscoa classification.
Total: Tourism		2 239 410	781 049	3 020 459	

Total: Planning and Development	18 004 060	-347 446	17 656 614
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INFRASTRUCTURE**Directorate: Infrastructure**

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
O0001/IE00036/F0041/X096/R0445/001/2523	BASIC SALARY , WAGES & ALLOWANCES: STAFF	1 361 950	-392 878	969 072	Vacant position savings.
O0001/IE00036/F0041/X096/R0445/001/3013	BASIC SALARY , WAGES & ALLOWANCES: STAFF	2 894 650	-597 974	2 296 676	Budget moved from employee vote to senior management
O0001/IE01581/F0041/X096/R0445/001/3011	TRAVEL & SUBS: AIR TRANSPORT	12 000	7 000	19 000	Acting HOD to attend atleast 2 compulsory meetings for EEDSM in the new semester.
Total: Director infrastructure		4 268 600	-983 852	3 284 748	

Project Management and Advisory Service (PM & AS)

Vote no		Approved Budget 2025	Recommended Adjustment 2025	Proposed Adjustments 2025	Reason / Remarks
D0001/IE00517/F0001/X096/R0445/147/3013	VEHICLE USAGE	128 000	12 000	140 000	Increased usage of vehicles for project management. New technician started in October and EPWP project in Magareng started in November 2024
O1257-16/IE011910/F1169/X096/R0446/001/3013	TRANSFERS & SUBSIDIES: EPWP	974 000	-82 800	891 200	To rectify the budget for all the EPWP projects according to the approved project list.
O0001/IE00036/F1169/X096/R0445/001/3013	EPWP YEDP SALARIES/ LITTER PICKING	300 000	82 800	382 800	To rectify the budget for all the EPWP projects according to the approved project list.
O1257-17/IE013520/F0041/X096/R5355/001/3013	TRANSFERS & SUBSIDIES: DIKGATLONG	2 500 000	-2 500 000	-	To create the correct vote code as per MSCOA
O1257-5/IE010322/F0041/X096/R5355/001/3013	TRANSFERS & SUBSIDIES: DIKGATLONG	-	2 500 000	2 500 000	To create the correct vote code as per MSCOA
O1257-14/IE013506/F0001/X096/R0446/001/3013	TRANS_EXP:CAP. IN KIND >	150 000	75 000	225 000	The new site that Magareng availed for the brick production project does not have a bathroom amenities, water and concrete floor for the bricks.
O0001/IE00604/F15763/X096/R0446/001/3013	UNIFORM & PROTECTIVE CLOTHING (RRAMS)	2 000	5 000	7 000	Procurement of PPE for new technician.
O0001/IE00044/F0041/X051/R0445/001/2215	SOCIAL CONTRIB_PENSION: STAFF	365 050	140 348	505 398	Budget moved from senior management to employee cost

O0001/IE00043/F0041/X053/R0445/001/1519	SOCIAL CONTRIB_MEDICAL: STAFF	-	27 229	27 229	Budget moved from senior management to employee cost
O0001/IE00043/F0041/X087/R0445/001/2521	SOCIAL CONTRIB_MEDICAL: STAFF	538 000	-418 856	119 144	Vacant position savings.
O1624-3/IE00144/F15763/X096/R0446/001/3013	TRAVEL & SUBS: OWN TRANSPORT (RRAMS)	22 500	5 800	28 300	To attend provincial and national RRAMS meeting
Total: Project Management and Advisory Service (PM & AS)		4 979 550	-153 479	4 826 071	

Total: Infrastructure		9 248 150	-1 137 331	8 110 819	
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Total Adjustment Expenditure		67 513 304	-5 332 524	62 090 780	
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QUALITY CERTIFICATE

DC9 Frances Baard District Municipality – Quality Certificate: Adjustment Budget 2024/25

I ZM Bogatsu, Municipal Manager of Frances Baard District Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: ZM Bogatsu

Municipal Manager of Frances Baard District Municipality (DC9)

Signature:  _____

Date: 31 January 2025

BUDGET TABLES

DC9 Frances Baard - Table B1 Adjustments Budget Summary -

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	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	9 600	-	-	-	-	-	-	-	9 600	10 080	10 584
Transfers recognised - operational	150 819	-	-	-	-	-	101	101	150 920	154 319	159 069
Other own revenue	171	-	-	-	-	-	-	-	171	180	189
Total Revenue (excluding capital transfers and contributions)	160 590	-	-	-	-	-	101	101	160 691	164 579	169 842
Employee costs	98 526	-	-	-	-	-	(8 722)	(8 722)	89 804	97 460	101 975
Remuneration of councillors	8 252	-	-	-	-	-	472	472	8 723	8 206	8 206
Depreciation & asset impairment	6 383	-	-	-	-	-	-	-	6 383	6 638	6 903
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 340	-	-	-	-	-	20	20	2 360	1 667	1 670
Transfers and subsidies	16 167	-	-	-	-	-	11 696	11 696	27 863	5 694	5 745
Other expenditure	47 127	-	-	-	-	-	2 227	2 227	49 353	41 524	41 898
Total Expenditure	178 794	-	-	-	-	-	5 693	5 693	184 486	161 188	166 397
Surplus/(Deficit)	(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Capital expenditure & funds sources											
Capital expenditure	10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350
Transfers recognised - capital	43	-	-	-	-	-	-	-	43	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 674	-	-	-	-	-	(5 975)	(5 975)	4 699	400	350
Total sources of capital funds	10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350
Financial position											
Total current assets	132 846	-	-	-	-	-	17 266	17 266	150 112	160 505	161 618
Total non current assets	80 231	-	-	-	-	-	(3 611)	(3 611)	76 620	72 034	71 719
Total current liabilities	42 194	-	-	-	-	-	13 581	13 581	55 776	34 396	34 448
Total non current liabilities	31 499	-	-	-	-	-	355	355	31 853	31 853	31 853
Community wealth/Equity	139 385	-	-	-	-	-	(281)	(281)	139 104	166 289	166 343
Cash flows											
Net cash from (used) operating	(1 488)	-	-	-	-	-	5 420	5 420	3 932	10 434	10 763
Net cash from (used) investing	(12 325)	-	-	-	-	-	6 871	6 871	(5 454)	(460)	(403)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	110 601	-	-	-	-	-	11 377	11 377	121 978	133 474	133 860
Cash backing/surplus reconciliation											
Cash and investments available	110 990	-	-	-	-	-	11 362	11 362	122 352	133 863	134 249
Application of cash and investments	(7 713)	-	-	-	-	-	8 639	8 639	926	(20 455)	(20 406)
Balance - surplus (shortfall)	118 703	-	-	-	-	-	2 723	2 723	121 426	154 318	154 655
Asset Management											
Asset register summary (WDV)	71 382	-	-	-	-	-	(2 682)	(2 682)	68 700	64 114	63 799
Depreciation	6 363	-	-	-	-	-	-	-	6 363	6 618	6 883
Renewal and Upgrading of Existing Assets	9 012	-	-	-	-	-	(6 000)	(6 000)	3 012	150	100
Repairs and Maintenance	6 088	-	-	-	-	-	1 899	1 899	7 987	4 732	4 898
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reason)
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correcti
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

DC9 Frances Baard - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2025/26	+2 2026/27
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		150 084	-	-	-	-	-	101	101	150 185	155 007	160 345
Executive and council		-	-	-	-	-	-	101	101	101	-	-
Finance and administration		150 084	-	-	-	-	-	-	-	150 084	155 007	160 345
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 506	-	-	-	-	-	-	-	10 506	9 572	9 497
Planning and development		10 506	-	-	-	-	-	-	-	10 506	9 572	9 497
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	160 590	-	-	-	-	-	101	101	160 691	164 579	169 842
Expenditure - Functional												
Governance and administration		98 477	-	-	-	-	-	(2 984)	(2 984)	95 493	98 538	100 716
Executive and council		25 580	-	-	-	-	-	(1 053)	(1 053)	24 528	26 299	27 026
Finance and administration		68 166	-	-	-	-	-	(927)	(927)	67 239	67 302	69 982
Internal audit		4 731	-	-	-	-	-	(1 004)	(1 004)	3 727	4 937	3 709
Community and public safety		16 734	-	-	-	-	-	(709)	(709)	16 024	15 151	15 851
Community and social services		13 331	-	-	-	-	-	(709)	(709)	12 621	14 131	14 823
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		3 403	-	-	-	-	-	-	-	3 403	1 019	1 027
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		59 046	-	-	-	-	-	10 023	10 023	69 069	44 866	47 047
Planning and development		46 549	-	-	-	-	-	9 937	9 937	56 486	31 537	33 205
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		12 498	-	-	-	-	-	86	86	12 584	13 329	13 842
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		4 537	-	-	-	-	-	(637)	(637)	3 900	2 634	2 783
Total Expenditure - Functional	3	178 794	-	-	-	-	-	5 693	5 693	184 486	161 188	166 397
Surplus/ (Deficit) for the year		(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445

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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

Economic and environmental services	10 506	-	-	-	-	-	-	-	-	10 506	9 572	9 497
Planning and development	10 506	-	-	-	-	-	-	-	-	10 506	9 572	9 497
Billboards	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	10 506	-	-	-	-	-	-	-	-	10 506	9 572	9 497
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	-	-	-	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	160 590	-	-	-	-	-	101	101	-	160 691	164 579	169 842
Expenditure - Functional												
Municipal governance and administration	98 477	-	-	-	-	-	(2 984)	(2 984)	-	95 493	98 538	100 716
Executive and council	25 580	-	-	-	-	-	(1 053)	(1 053)	24 528	26 299	27 026	
Mayor and Council	12 216	-	-	-	-	-	572	572	12 788	12 080	12 085	
Municipal Manager, Town Secretary and Chief	13 365	-	-	-	-	-	(1 625)	(1 625)	11 740	14 219	14 941	
Finance and administration	68 166	-	-	-	-	-	(927)	(927)	67 239	67 302	69 982	
Administrative and Corporate Support	20 553	-	-	-	-	-	(2 863)	(2 863)	17 690	21 154	22 355	
Asset Management	-	-	-	-	-	-	-	-	-	-	-	
Finance	26 154	-	-	-	-	-	657	657	26 811	25 646	26 314	
Fleet Management	-	-	-	-	-	-	-	-	-	-	-	
Human Resources	5 382	-	-	-	-	-	1 252	1 252	6 633	5 506	5 706	
Information Technology	5 782	-	-	-	-	-	-	-	5 782	4 403	4 573	
Legal Services	1 698	-	-	-	-	-	27	27	1 725	1 745	1 829	
Marketing, Customer Relations, Publicity and Media	2 718	-	-	-	-	-	-	-	2 718	2 663	2 790	
Property Services	-	-	-	-	-	-	-	-	-	-	-	
Risk Management	1 479	-	-	-	-	-	-	-	1 479	1 506	1 597	
Security Services	-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management	4 399	-	-	-	-	-	-	-	4 399	4 679	4 818	
Valuation Service	-	-	-	-	-	-	-	-	-	-	-	
Internal audit	4 731	-	-	-	-	-	(1 004)	(1 004)	3 727	4 937	3 709	
Governance Function	4 731	-	-	-	-	-	(1 004)	(1 004)	3 727	4 937	3 709	

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	4 537	-	-	-	-	-	(637)	(637)	3 900	2 634	2 783	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Tourism	4 537	-	-	-	-	-	(637)	(637)	3 900	2 634	2 783	-
Total Expenditure - Functional	3	178 794	-	-	-	-	5 693	5 693	184 486	161 188	166 397	-
Surplus/ (Deficit) for the year		(18 204)	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445	-

References

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

| 5.10 - [Name of sub-vote]

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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	178 794	-	-	-	-	-	5 693	5 693	184 486	161 188	166 397
Surplus/ (Deficit) for the year	2	(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445

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

DC9 Frances Baard - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	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		80	-	-	-	-	-	-	-	80	84	88
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		9 600	-	-	-	-	-	-	-	9 600	10 080	10 584
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		91	-	-	-	-	-	-	-	91	96	101
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		150 819	-	-	-	-	-	101	101	150 920	154 319	159 069
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		160 590	-	-	-	-	-	101	101	160 691	164 579	169 842
Expenditure By Type												
Employee related costs		98 526	-	-	-	-	-	(8 722)	(8 722)	89 804	97 460	101 975
Remuneration of councillors		8 252	-	-	-	-	-	472	472	8 723	8 206	8 206
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		2 340	-	-	-	-	-	20	20	2 360	1 667	1 670
Debt impairment		20	-	-	-	-	-	-	-	20	20	20
Depreciation and amortisation		6 363	-	-	-	-	-	-	-	6 363	6 618	6 883
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		28 197	-	-	-	-	-	2 105	2 105	30 302	22 337	22 229
Transfers and subsidies		16 167	-	-	-	-	-	11 696	11 696	27 863	5 694	5 745
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		16 576	-	-	-	-	-	122	122	16 698	16 843	17 326
Losses on disposal of Assets		54	-	-	-	-	-	-	-	54	43	43
Other Losses		2 300	-	-	-	-	-	-	-	2 300	2 300	2 300
Total Expenditure		178 794	-	-	-	-	-	5 693	5 693	184 486	161 188	166 397
Surplus/(Deficit)		(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	(18 204)	-	-	-	-	-	(5 592)	(5 592)	(23 795)	3 390	3 445

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 or A1/2 etc) + G

DC9 Frances Baard - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - EXECUTIVE AND COUNCIL		20	-	-	-	-	-	(20)	(20)	-	-	-
Vote 2 - MUNICIPAL MANAGER		279	-	-	-	-	-	-	-	279	250	250
Vote 3 - BUDGET AND TREASURY		7 584	-	-	-	-	-	(6 000)	(6 000)	1 584	-	-
Vote 4 - CORPORATE SERVICES		1 920	-	-	-	-	-	45	45	1 965	150	100
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		914	-	-	-	-	-	-	-	914	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350
Total Capital Expenditure - Vote		10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350
Capital Expenditure - Functional												
Governance and administration		8 609	-	-	-	-	-	(5 975)	(5 975)	2 634	400	350
Executive and council		299	-	-	-	-	-	(20)	(20)	279	250	250
Finance and administration		8 310	-	-	-	-	-	(5 955)	(5 955)	2 355	150	100
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 155	-	-	-	-	-	-	-	1 155	-	-
Community and social services		1 155	-	-	-	-	-	-	-	1 155	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		953	-	-	-	-	-	-	-	953	-	-
Planning and development		914	-	-	-	-	-	-	-	914	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		39	-	-	-	-	-	-	-	39	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350
Funded by:												
National Government		43	-	-	-	-	-	-	-	43	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	43	-	-	-	-	-	-	-	43	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		10 674	-	-	-	-	-	(5 975)	(5 975)	4 699	400	350
Total Capital Funding		10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350

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).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)).
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

check balance

5.9 - [Name of sub-vote]	-	-						-	-	-	-
5.10 - [Name of sub-vote]	-	-						-	-	-	-

Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350	
Total Capital Expenditure	10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	400	350	

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

DC9 Frances Baard - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		110 601	-	-	-	-	-	11 362	11 362	121 963	133 474	133 860
Trade and other receivables from exchange transactions	1	9 416	-	-	-	-	-	(710)	(710)	8 706	8 706	8 706
Receivables from non-exchange transactions	1	389	-	-	-	-	-	-	-	389	389	389
Current portion of non-current receivables	2	736	-	-	-	-	-	(125)	(125)	611	611	611
Inventory		239	-	-	-	-	-	96	96	335	1 028	1 718
VAT		11 016	-	-	-	-	-	7 168	7 168	18 184	16 373	16 411
Other current assets		449	-	-	-	-	-	(525)	(525)	(76)	(76)	(76)
Total current assets		132 846	-	-	-	-	-	17 266	17 266	150 112	160 505	161 618
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	66 359	-	-	-	-	-	3 187	3 187	69 546	65 004	64 735
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		631	-	-	-	-	-	-	-	631	631	631
Intangible assets		6 844	-	-	-	-	-	(6 138)	(6 138)	706	662	616
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		6 388	-	-	-	-	-	(660)	(660)	5 728	5 728	5 728
Other non-current assets		9	-	-	-	-	-	-	-	9	9	9
Total non current assets		80 231	-	-	-	-	-	(3 611)	(3 611)	76 620	72 034	71 719
TOTAL ASSETS		213 077	-	-	-	-	-	13 655	13 655	226 732	232 538	233 337
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		5	-	-	-	-	-	(1)	(1)	4	5	5
Trade and other payables from exchange transactions		25 671	-	-	-	-	-	2 018	2 018	27 689	6 011	6 061
Trade and other payables from non-exchange transactions		320	-	-	-	-	-	1 251	1 251	1 571	1 868	1 868
Provisions		15 941	-	-	-	-	-	1 556	1 556	17 497	17 497	17 497
VAT		257	-	-	-	-	-	8 757	8 757	9 014	9 015	9 016
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		42 194	-	-	-	-	-	13 581	13 581	55 776	34 396	34 448
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	2 946	-	-	-	-	-	55	55	3 000	3 000	3 000
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		28 553	-	-	-	-	-	300	300	28 853	28 853	28 853
Total non current liabilities		31 499	-	-	-	-	-	355	355	31 853	31 853	31 853
TOTAL LIABILITIES		73 693	-	-	-	-	-	13 936	13 936	87 629	66 250	66 301
NET ASSETS	2	139 385	-	-	-	-	-	(281)	(281)	139 104	166 289	167 036
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		95 764	-	-	-	-	-	767	767	96 531	123 716	123 771
Funds and Reserves		43 621	-	-	-	-	-	(1 048)	(1 048)	42 573	42 573	42 573
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		139 385	-	-	-	-	-	(281)	(281)	139 104	166 289	166 343

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
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

DC9 Frances Baard - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-					-	-	-	-	-
Service charges		-	-					-	-	-	-	-
Other revenue		197	-					-	-	197	207	217
Transfers and Subsidies - Operational	1	150 819	-					101	101	150 920	154 319	159 069
Transfers and Subsidies - Capital	1	-	-					-	-	-	-	-
Interest		9 600	-					-	-	9 600	10 080	10 584
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(156 602)	-					5 337	5 337	(151 264)	(149 142)	(154 077)
Finance charges		-	-					-	-	-	-	-
Transfers and Subsidies	1	(5 502)	-					(18)	(18)	(5 520)	(5 029)	(5 030)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1 488)	-	-	-	-	-	5 420	5 420	3 932	10 434	10 763
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		(12 325)	-					6 871	6 871	(5 454)	(460)	(403)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 325)	-	-	-	-	-	6 871	6 871	(5 454)	(460)	(403)
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		(13 813)	-	-	-	-	-	12 291	12 291	(1 521)	9 974	10 361
Cash/cash equivalents at the year begin:	2	124 413	-					(914)	(914)	123 499	123 499	123 499
Cash/cash equivalents at the year end:	2	110 601	-					11 377	11 377	121 978	133 474	133 860

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

DC9 Frances Baard - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	110 601	-	-	-	-	-	11 377	11 377	121 978	133 474	133 860
Other current investments > 90 days		389	-	-	-	-	-	(15)	(15)	374	389	389
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		110 990	-	-	-	-	-	11 362	11 362	122 352	133 863	134 249
Applications of cash and investments												
Unspent conditional transfers		320	-	-	-	-	-	1 251	1 251	1 571	1 868	1 868
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(15 991)	-					7 388	7 388	(8 602)	(30 280)	(30 231)
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		7 957	-					(0)	(0)	7 957	7 957	7 957
Total Application of cash and investments:		(7 713)	-	-	-	-	-	8 639	8 639	926	(20 455)	(20 406)
Surplus(shortfall)		118 703	-	-	-	-	-	2 723	2 723	121 426	154 318	154 655

Total Upgrading of Existing Assets to be adjusted	2a	646	-	-	-	-	-	-	-	646	150	100
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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		298	-	-	-	-	-	-	-	298	150	100
Furniture and Office Equipment		28	-	-	-	-	-	-	-	28	-	-
Machinery and Equipment		320	-	-	-	-	-	-	-	320	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	10 717	-	-	-	-	(5 975)	(5 975)	4 742	400	350	
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		315	-	-	-	-	20	20	335	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		315	-	-	-	-	20	20	335	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		6 250	-	-	-	-	(6 000)	(6 000)	250	250	250	
Intangible Assets		6 250	-	-	-	-	(6 000)	(6 000)	250	250	250	
Computer Equipment		1 128	-	-	-	-	(20)	(20)	1 108	150	100	
Furniture and Office Equipment		151	-	-	-	-	-	-	151	-	-	
Machinery and Equipment		1 373	-	-	-	-	25	25	1 398	-	-	
Transport Assets		1 500	-	-	-	-	-	-	1 500	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	10 717	-	-	-	-	(5 975)	(5 975)	4 742	400	350	

ASSET REGISTER SUMMARY - PPE (WDV)	5	71 382	-	-	-	-	-	(2 682)	(2 682)	68 700	64 114	63 799
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		631	-	-	-	-	-	-	-	631	631	631
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		51 609	-	-	-	-	-	2 635	2 635	54 244	53 576	53 489
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		6 844	-	-	-	-	-	(6 138)	(6 138)	706	662	616
Computer Equipment		2 391	-	-	-	-	-	(294)	(294)	2 098	1 107	1 022
Furniture and Office Equipment		1 100	-	-	-	-	-	(149)	(149)	951	784	764
Machinery and Equipment		2 455	-	-	-	-	-	217	217	2 673	1 228	1 172
Transport Assets		3 230	-	-	-	-	-	1 046	1 046	4 276	3 006	2 985
Land		3 121	-	-	-	-	-	-	-	3 121	3 121	3 121
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	71 382	-	-	-	-	-	(2 682)	(2 682)	68 700	64 114	63 799
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		6 363	-	-	-	-	-	-	-	6 363	6 618	6 883
Repairs and Maintenance by asset class	3	6 088	-	-	-	-	-	1 899	1 899	7 987	4 732	4 898
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		30	-	-	-	-	-	-	-	30	32	-
Infrastructure		30	-	-	-	-	-	-	-	30	32	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		765	-	-	-	-	-	-	-	765	839	920
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		765	-	-	-	-	-	-	-	765	839	920
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		3 195	-	-	-	-	-	1 600	1 600	4 795	1 698	1 736
Intangible Assets		3 195	-	-	-	-	-	1 600	1 600	4 795	1 698	1 736
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		289	-	-	-	-	-	-	-	289	314	341
Machinery and Equipment		959	-	-	-	-	-	(1)	(1)	958	996	1 046
Transport Assets		851	-	-	-	-	-	300	300	1 151	853	856
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 451	-	-	-	-	-	1 899	1 899	14 350	11 350	11 781

Renewal and upgrading of Existing Assets as % of total capex	84.1%	0.0%							63.5%	37.5%	28.6%
Renewal and upgrading of Existing Assets as % of deprecn"	141.6%	0.0%							47.3%	2.3%	1.5%
R&M as a % of PPE	8.5%	0.0%							11.6%	7.4%	7.7%
Renewal and upgrading and R&M as a % of PPE	21.2%	0.0%							16.0%	7.6%	7.8%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
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. -
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

DC9 Frances Baard - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2024/25									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 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3	0									0	
Other water supply (< min.service level)	3.4	0									0	
No water supply		0									0	
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)		0									0	
No toilet provisions		0									0	
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
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 (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
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. Adjusted Budget H = (A or A1) + G
15. Show number of households receiving at least these levels of services completely free
16. Must reflect the cost to the municipality of providing the Free Basic Service
17. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

***OTHER RELATED SUPPORTING
DOCUMENTATION***

DCS Frances Baard - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2023/26	+2 2026/27
		A	A1	B	C	D	E	F	G	H			
R thousands													
REVENUE ITEMS													
<i>Non-exchange revenue by source</i>													
Property rates													
Total Property Rates		-	-	-	-	-	-	-	-	-	-	-	
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFMA)		-	-	-	-	-	-	-	-	-	-	-	
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		66 273	-	-	-	-	-	(8 372)	(8 372)	57 901	64 583	68 265	
Pension and UIF Contributions		9 752	-	-	-	-	-	102	102	9 654	10 123	10 716	
Medical Aid Contributions		4 304	-	-	-	-	-	(735)	(735)	3 569	4 331	4 331	
Overtime		860	-	-	-	-	-	(111)	(111)	748	883	908	
Performance Bonus		5 045	-	-	-	-	-	(114)	(114)	4 931	5 118	5 319	
Motor Vehicle Allowance		3 015	-	-	-	-	-	567	567	3 582	3 015	3 015	
Cellphone Allowance		358	-	-	-	-	-	-	-	358	348	348	
Housing Allowances		640	-	-	-	-	-	90	90	730	735	780	
Other benefits and allowances		23	-	-	-	-	-	-	-	23	22	22	
Payments in lieu of leave		4 273	-	-	-	-	-	(145)	(145)	4 124	4 234	4 452	
Long service awards		183	-	-	-	-	-	-	-	183	269	20	
Post-retirement benefit obligations		3 800	-	-	-	-	-	-	-	3 800	3 800	3 800	
Entertainment		-	-	-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	-	-	-	
sub-total		98 526	-	-	-	-	-	(8 722)	(8 722)	89 804	97 460	101 975	
Less: Employee costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Employee related costs		98 526	-	-	-	-	-	(8 722)	(8 722)	89 804	97 460	101 975	
Depreciation and amortisation													
Depreciation of Property, Plant & Equipment		5 257	-	-	-	-	-	-	-	5 257	5 467	5 686	
Lease amortisation		1 106	-	-	-	-	-	-	-	1 106	1 151	1 197	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation and amortisation		6 363	-	-	-	-	-	-	-	6 363	6 618	6 883	
Bulk purchases													
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-	
Total bulk purchases		-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants													
Cash transfers and grants		101	101	-	-	-	-	-	-	101	-	-	
Non-cash transfers and grants		16 066	16 066	-	-	-	-	11 696	11 696	27 762	5 694	5 745	
Total transfers and grants		16 167	16 167	-	-	-	-	11 696	11 696	27 863	5 694	5 745	
Contracted services													
Outsourced Services		11 157	-	-	-	-	-	(1 512)	(1 512)	9 645	7 048	7 901	
Consultants and Professional Services		9 724	-	-	-	-	-	-	-	9 724	9 223	8 077	
Contractors		7 316	-	-	-	-	-	3 617	3 617	10 933	6 066	6 252	
Total contracted services		28 197	-	-	-	-	-	2 105	2 105	30 302	22 337	22 229	
Operational Costs													
Collection costs		-	-	-	-	-	-	-	-	-	-	-	
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-	
Audit fees		3 000	-	-	-	-	-	-	-	3 000	3 000	3 000	
Other Operational Costs		13 576	-	-	-	-	-	122	122	13 698	13 843	14 326	
Total Other Operational Costs		16 576	-	-	-	-	-	122	122	16 698	16 843	17 326	
Repairs and Maintenance by Expenditure Item													
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed (Project Maintenance)		6 088	-	-	-	-	-	-	-	6 088	4 732	4 898	
Contracted Services		-	-	-	-	-	-	-	-	-	-	-	
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure		6 088	-	-	-	-	-	-	-	6 088	4 732	4 898	
Inventory Consumed													
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed - Other		2 340	-	-	-	-	-	20	20	2 360	1 667	1 670	
Total Inventory Consumed & Other Material		2 340	-	-	-	-	-	20	20	2 360	1 667	1 670	

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 held for

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

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

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

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

14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

DC9 Frances Baard - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
And so on for the rest of the Votes												

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)

DC9 Frances Baard - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		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				314.8%	0.0%	269.1%	466.6%	469.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				314.8%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.6	0.0	2.2	3.9	3.9
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				13.6%	0.0%	17.6%	16.5%	16.4%
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))								
Creditors to Cash and Investments					23.7%	0.0%	31.4%	12.7%	12.7%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	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)				61.4%	0.0%	55.9%	59.2%	60.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				3.8%	0.0%	5.0%	2.9%	2.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				1.5%	0.0%	1.5%	1.0%	1.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				802951.0%	0.0%	803454.7%	822893.8%	849208.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5.9%	0.0%	5.4%	5.3%	5.1%
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

Kategorie	Beschreibung	Menge	Einheit	Preis		Währung	Anmerkungen
				Netto	Brutto		
...

Kategorie	Beschreibung	Menge	Einheit	Preis		Währung	Anmerkungen
				Netto	Brutto		
...

Kategorie	Beschreibung	Menge	Einheit	Preis		Währung	Anmerkungen
				Netto	Brutto		
...

Kategorie	Beschreibung	Menge	Einheit	Preis		Währung	Anmerkungen
				Netto	Brutto		
...

Kategorie	Beschreibung	Menge	Einheit	Preis		Währung	Anmerkungen
				Netto	Brutto		
...

Kategorie	Beschreibung	Menge	Einheit	Preis		Währung	Anmerkungen
				Netto	Brutto		
...

1. Die Preise sind in Euro angegeben.
 2. Die Preise sind netto, es sei denn, es ist anders angegeben.
 3. Die Preise sind für die Lieferung und Montage.
 4. Die Preise sind für die Lieferung und Montage.
 5. Die Preise sind für die Lieferung und Montage.
 6. Die Preise sind für die Lieferung und Montage.
 7. Die Preise sind für die Lieferung und Montage.
 8. Die Preise sind für die Lieferung und Montage.
 9. Die Preise sind für die Lieferung und Montage.
 10. Die Preise sind für die Lieferung und Montage.

DC9 Frances Baard - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				110 601	-	121 978	133 474	133 860
Cash + investments at the yr end less applications - R'000	2	18(1)b				118 703	-	121 426	154 318	154 655
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(18 204)	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.0%	-1.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	246.1%	0.0%	246.1%	246.1%	246.1%
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				115.0%	0.0%	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							0.0%	2.7%
Long term receivables % change - incr(decr)	12	18(1)a							-78.3%	0.8%
R&M % of Property Plant & Equipment	13	20(1)(vi)				8.5%	0.0%	11.6%	7.4%	7.7%
Asset renewal % of capital budget	14	20(1)(vi)				78.1%	0.0%	49.9%	0.0%	0.0%

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)

DC9 Frances Baard - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2024/25						Budget Year +1 2025/26	Budget Year +2 2026/27	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		150 639	-	-	-	-	-	150 639	154 139	158 889
Energy Efficiency and Demand Side Management Grant_Re	-	4 000	-	-	-	-	-	4 000	4 000	4 000
EPWP Incentive	-	1 274	-	-	-	-	-	1 274	-	-
Finance Management	-	1 000	-	-	-	-	-	1 000	1 000	1 200
Local Government Equitable Share	-	139 133	-	-	-	-	-	139 133	143 567	148 192
Municipal Systems Improvement	-	2 403	-	-	-	-	-	2 403	2 617	2 406
Rural Road Asset Management Systems Grant	-	2 829	-	-	-	-	-	2 829	2 955	3 091
Provincial Government:		-	-	-	101	-	101	101	-	-
Northern Cape_Capacity Building and Other_Specify (Add g	-	-	-	-	101	-	101	101	-	-
	4									
	5									
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	150 639	-	-	101	-	101	150 740	154 139	158 889
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		150 639	-	-	101	-	101	150 740	154 139	158 889

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 approved
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1) + E$

DC9 Frances Baard - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2024/25							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	2025/26	2026/27
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		11 506	-	-	-	-	-	11 506	10 572	10 697
Energy Efficiency and Demand Side Management Grant_Transferred to F	-	4 000	-	-	-	-	-	4 000	4 000	4 000
Expanded Public Works Programme Integrated Grant	-	1 274	-	-	-	-	-	1 274	-	-
Local Government Financial Management Grant	-	1 000	-	-	-	-	-	1 000	1 000	1 200
Municipal Systems Improvement Grant	-	2 403	-	-	-	-	-	2 403	2 617	2 406
Rural Road Asset Management Systems Grant	-	2 829	-	-	-	-	-	2 829	2 955	3 091
Rural Road Asset Management Systems Grant	-									
Provincial Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		11 506	-	-	-	-	-	11 506	10 572	10 697
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		11 506	-	-	-	-	-	11 506	10 572	10 697

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 or A1) + E

DC9 Frances Baard - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2024/25						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		(150 639)	-	-	-	-	-	(150 639)	(154 139)
Repayment of grants									(158 889)
Conditions met - transferred to revenue		(162 145)	-	-	-	-	-	(162 145)	(164 711)
Conditions still to be met - transferred to liabilities		11 506	-	-	-	-	-	11 506	10 572
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts		-	-	-	(101)	-	(101)	(101)	-
Conditions met - transferred to revenue		-	-	-	(101)	-	(101)	(101)	-
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		(162 145)	-	-	(101)	-	(101)	(162 246)	(164 711)
Total operating transfers and grants - CTBM	2	11 506	-	-	-	-	-	11 506	10 572
Capital transfers and grants:									
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		(162 145)	-	-	(101)	-	(101)	(162 246)	(164 711)
TOTAL TRANSFERS AND GRANTS - CTBM		11 506	-	-	-	-	-	11 506	10 572

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- 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)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1) + E$

DC9 Frances Baard - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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												
Cash transfers to other municipalities												
[insert description]	1	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:												
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	13 002	-					7 417	7 417	20 419	5 029	5 030
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		13 002	-	-	-	-	-	7 417	7 417	20 419	5 029	5 030
Cash transfers to other Organs of State												
[insert description]	3	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
[insert description]	4	-	-					103	103	103	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	103	103	103	-	-
Groups of Individuals												
[insert description]		500	-					500	500	1 000	650	700
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		500	-	-	-	-	-	500	500	1 000	650	700
TOTAL CASH TRANSFERS	5	13 502	-	-	-	-	-	7 520	7 520	20 522	5 029	5 030
Non-cash transfers to other municipalities												
[insert description]	1	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	2 665	-					3 575	3 575	6 240	15	15
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		2 665	-	-	-	-	-	3 575	3 575	6 240	15	15
Non-cash transfers to other Organs of State												
[insert description]	3	-	-					101	101	101	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	101	101	101	-	-
Non-cash transfers to other Organisations												
[insert description]	4	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	2 665	-	-	-	-	-	3 676	3 676	6 341	15	15
TOTAL TRANSFERS		16 167	-	-	-	-	-	11 196	11 196	26 863	5 044	5 045

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved
7. Additional cash-backed accumulated funds/unspent funds
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. 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

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

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

DC9 Frances Baard - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2024/25										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		7 734	-						401	401	8 135	5.2%
Pension and UIF Contributions		-	-						-	-	-	
Medical Aid Contributions		-	-						-	-	-	
Motor Vehicle Allowance		-	-						-	-	-	
Cellphone Allowance		518	-						71	71	588	
Housing Allowances		-	-						-	-	-	
Other benefits and allowances		-	-						-	-	-	
Sub Total - Councillors		8 252							472	472	8 723	5.7%
% increase			(0)								0	
Senior Managers of the Municipality												
Basic Salaries and Wages		11 339	-						(3 052)	(3 052)	8 287	-26.9%
Pension and UIF Contributions		19	-						639	639	659	3339.2%
Medical Aid Contributions		-	-						85	85	85	#DIV/0!
Overtime		-	-						-	-	-	
Performance Bonus		600	-						-	-	600	
Motor Vehicle Allowance		193	-						418	418	611	217.1%
Cellphone Allowance		125	-						-	-	125	0.0%
Housing Allowances		-	-						47	47	47	
Other benefits and allowances		2	-						-	-	2	
Payments in lieu of leave		606	-						-	-	606	
Long service awards		-	-						-	-	-	
Post-retirement benefit obligations	5	-	-						-	-	-	
Entertainment		-	-						-	-	-	
Scarcity		-	-						-	-	-	
Acting and post related allowance		-	-						-	-	-	
In kind benefits		-	-						-	-	-	
Sub Total - Senior Managers of Municipality		12 883							(1 862)	(1 862)	11 021	-14.5%
% increase			(0)								(0)	
Other Municipal Staff												
Basic Salaries and Wages		54 934	-						(5 321)	(5 321)	49 613	-9.7%
Pension and UIF Contributions		9 733	-						(538)	(538)	9 196	-5.5%
Medical Aid Contributions		4 304	-						(819)	(819)	3 484	-19.0%
Overtime		860	-						(111)	(111)	748	-12.9%
Performance Bonus		4 445	-						(114)	(114)	4 331	
Motor Vehicle Allowance		2 822	-						149	149	2 971	5.3%
Cellphone Allowance		233	-						-	-	233	0.0%
Housing Allowances		640	-						44	44	684	
Other benefits and allowances		21	-						-	-	21	
Payments in lieu of leave		3 667	-						(149)	(149)	3 518	-4.1%
Long service awards		183	-						-	-	183	0.0%
Post-retirement benefit obligations	5	3 800	-						-	-	3 800	0.0%
Entertainment		-	-						-	-	-	
Scarcity		-	-						-	-	-	
Acting and post related allowance		-	-						-	-	-	
In kind benefits		-	-						-	-	-	
Sub Total - Other Municipal Staff		85 642							(6 659)	(6 659)	78 983	-8.0%
% increase			(0)								(0)	
Total Parent Municipality		106 777							(8 250)	(8 250)	98 527	-7.7%
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	5	-	-						-	-	-	
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	5	-	-						-	-	-	
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	5	-	-						-	-	-	
Entertainment		-	-						-	-	-	
Scarcity		-	-						-	-	-	
Acting and post related allowance		-	-						-	-	-	
In kind benefits		-	-						-	-	-	
Sub Total - Other Staff of Entities		-							-	-	-	
% increase											-	
Total Municipal Entities		-							-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		106 777							(8 250)	(8 250)	98 527	-7.7%
% increase											-	
TOTAL MANAGERS AND STAFF		98 526							(8 722)	(8 722)	89 804	-8.9%

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)(e) 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 (sic)
- 11. G = B + C + D + E + F
- 12. Adjusted Budget H = (A or A1) + G

DC9 Frances Baard - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		8	8	8	8	8	8	8	8	8	8	8	8	101	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 3 - BUDGET AND TREASURY		58 506	1 009	1 249	1 013	1 135	46 806	8	8	8	8	8	40 325	150 084	155 007	160 345
Vote 4 - CORPORATE SERVICES		876	876	876	876	876	876	8	8	8	8	8	5 211	10 506	9 572	9 497
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	8	8	8	8	8	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICE		32	94	52	144	37	487	8	8	8	8	8	(888)	-	-	-
Vote 7 - [NAME OF VOTE 7]		32	94	52	144	37	487	8	8	8	8	8	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	8	8	8	8	8	(42)	-	-	-
Total Revenue by Vote		59 453	2 081	2 237	2 184	2 093	48 664	126	126	126	126	126	44 278	160 691	164 579	169 842
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		663	706	668	702	774	1 179	1 066	1 066	1 066	1 066	1 066	2 767	12 788	12 080	12 085
Vote 2 - MUNICIPAL MANAGER		1 217	1 033	1 388	1 523	1 305	1 628	1 782	1 782	1 782	1 782	1 782	4 382	21 389	25 071	24 865
Vote 3 - BUDGET AND TREASURY		940	681	1 038	2 139	1 780	1 800	2 601	2 601	2 601	2 601	2 601	9 828	31 211	30 325	31 133
Vote 4 - CORPORATE SERVICES		2 567	4 109	2 983	7 070	2 597	2 689	9 641	9 641	9 641	9 641	9 641	45 474	115 695	92 694	97 287
Vote 5 - PLANNING AND DEVELOPMENT		2 567	4 109	2 983	7 070	2 597	2 689	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICE		1 574	1 426	2 522	4 607	5 408	4 586	284	284	284	284	284	(18 138)	3 403	1 019	1 027
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		192	198	227	188	216	540	-	-	-	-	-	(1 561)	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		9 720	12 262	11 809	23 301	14 677	15 111	15 374	15 374	15 374	15 374	15 374	42 753	184 486	161 188	166 397
Surplus/ (Deficit)		49 734	(10 181)	(9 572)	(21 116)	(12 583)	33 553	(15 248)	(15 248)	(15 248)	(15 248)	(15 248)	1 526	(23 795)	3 390	3 445

References

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

DC9 Frances Baard - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		58 514	1 017	1 257	1 022	1 144	46 814	12 515	12 515	12 515	12 515	12 515	(22 160)	150 185	155 007	160 345
Executive and council		8	8	8	8	8	8	8	8	8	8	8	8	101	-	-
Finance and administration		58 506	1 009	1 249	1 013	1 135	46 806	12 507	12 507	12 507	12 507	12 507	(22 168)	150 084	155 007	160 345
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		32	94	52	144	37	487	876	876	876	876	876	5 282	10 506	9 572	9 497
Planning and development		32	94	52	144	37	487	876	876	876	876	876	5 282	10 506	9 572	9 497
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		58 546	1 112	1 309	1 165	1 181	47 301	13 391	13 391	13 391	13 391	13 391	(16 878)	160 691	164 579	169 842
Expenditure - Functional																
Governance and administration		4 068	5 366	4 665	6 037	5 228	6 054	7 958	7 958	7 958	7 958	7 958	24 286	95 493	98 538	100 716
Executive and council		1 361	1 351	1 407	1 447	1 484	2 290	2 044	2 044	2 044	2 044	2 044	4 968	24 528	26 299	27 026
Finance and administration		2 601	3 857	3 071	4 263	3 609	3 620	5 603	5 603	5 603	5 603	5 603	18 201	67 239	67 302	69 982
Internal audit		106	159	187	327	135	144	311	311	311	311	311	1 117	3 727	4 937	3 709
Community and public safety		935	778	923	915	794	1 145	1 335	1 335	1 335	1 335	1 335	3 858	16 024	15 151	15 851
Community and social services		743	581	695	726	579	605	1 052	1 052	1 052	1 052	1 052	3 434	12 621	14 131	14 823
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		192	198	227	188	216	540	284	284	284	284	284	424	3 403	1 019	1 027
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 016	1 871	3 095	9 101	5 289	4 604	5 756	5 756	5 756	5 756	5 756	14 315	69 069	44 866	47 047
Planning and development		1 439	1 288	2 379	4 430	4 640	3 967	4 707	4 707	4 707	4 707	4 707	14 808	56 486	31 537	33 205
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		577	583	716	4 671	649	637	1 049	1 049	1 049	1 049	1 049	(493)	12 584	13 329	13 842
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		135	138	143	177	768	619	325	325	325	325	325	294	3 900	2 634	2 783
Total Expenditure - Functional		7 153	8 153	8 826	16 230	12 080	12 422	15 374	15 374	15 374	15 374	15 374	42 753	184 486	161 188	166 397
Surplus/ (Deficit) 1.		51 393	(7 042)	(7 517)	(15 065)	(10 899)	34 879	(1 983)	(1 983)	(1 983)	(1 983)	(1 983)	(59 630)	(23 795)	3 390	3 445

References

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

DC9 Frances Baard - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		36	2	2	4	1	7	7	7	7	7	7	80	84	88	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets		453	962	1 182	983	1 071	704	800	800	800	800	800	244	9 600	10 080	10 584
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		19	19	19	8	38	19	8	8	8	8	8	(67)	91	96	101
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		58 029	120	97	169	63	46 563	12 577	12 577	12 577	12 577	12 577	(17 005)	150 920	154 319	159 069
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		472	1 103	1 301	1 164	1 172	47 293	13 391	13 391	13 391	13 391	13 391	(16 828)	160 691	164 579	169 842
Expenditure By Type																
Employee related costs		5 699	5 036	6 257	5 955	5 665	5 927	7 484	7 484	7 484	7 484	7 484	17 847	89 804	97 460	101 975
Remuneration of councillors		656	672	658	660	672	1 063	727	727	727	727	727	708	8 723	8 206	8 206
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		30	33	41	184	111	93	197	197	197	197	197	884	2 360	1 667	1 670
Debt impairment		2	2	2	2	2	2	2	2	2	2	2	2	20	20	20
Depreciation and amortisation		530	530	530	530	530	530	530	530	530	530	530	530	6 363	6 618	6 883
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		199	554	324	1 678	2 964	2 145	2 525	2 525	2 525	2 525	2 525	9 812	30 302	22 337	22 229
Transfers and subsidies		372	167	1 000	6 743	1 355	2 036	2 322	2 322	2 322	2 322	2 322	4 581	27 863	5 694	5 745
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		197	1 691	547	1 026	1 313	1 157	1 391	1 391	1 391	1 391	1 391	3 809	16 698	16 843	17 326
Losses on disposal of Assets		4	4	4	4	4	4	4	4	4	4	4	4	54	43	43
Other Losses		192	192	192	(14)	192	192	192	192	192	192	192	398	2 300	2 300	2 300
Total Expenditure		7 881	8 881	9 554	16 767	12 808	13 150	15 374	15 374	15 374	15 374	15 374	38 576	184 486	161 188	166 397
Surplus/(Deficit)		(7 409)	(7 778)	(8 253)	(15 602)	(11 636)	34 143	(1 983)	(1 983)	(1 983)	(1 983)	(1 983)	(55 404)	(23 795)	3 390	3 445
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 409)	(7 778)	(8 253)	(15 602)	(11 636)	34 143	(1 983)	(1 983)	(1 983)	(1 983)	(1 983)	(55 404)	(23 795)	3 390	3 445

References

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

DC9 Frances Baard - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted 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		9	9	9	9	9	9	9	9	9	9	9	9	105	110	116	
Interest earned - external investments		800	800	800	800	800	800	800	800	800	800	800	800	9 600	10 080	10 584	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		12 577	12 577	12 577	12 577	12 577	12 577	12 577	12 577	12 577	12 577	12 577	12 577	150 920	154 319	159 069	
Other revenue		8	8	8	8	8	8	8	8	8	8	8	8	92	97	101	
Cash Receipts by Source		13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	160 717	164 606	169 870	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	13 393	160 717	164 606	169 870	
Cash Payments by Type																	
Employee related costs		(224 846)	5 955	6 531	6 154	9 807	6 259	7 236	7 236	7 236	7 236	7 236	240 794	86 837	94 398	98 952	
Remuneration of councillors		727	727	727	727	727	727	727	727	727	727	727	727	8 723	8 206	8 206	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	###	226	226	226	226	226	226	226	226	226	226	226	226	2 714	2 714	2 714	
Contracted services		2 904	2 904	2 904	2 904	2 904	2 904	2 904	2 904	2 904	2 904	2 904	2 904	34 847	25 688	25 564	
Transfers and grants - other municipalities		452	452	452	452	452	452	452	452	452	452	452	452	5 419	5 029	5 030	
Transfers and grants - other		8	8	8	8	8	8	8	8	8	8	8	8	101	-	-	
Other expenditure		47 496	(492)	(304)	(1 853)	(3 312)	(2 275)	1 512	1 512	1 512	1 512	1 512	(28 675)	18 143	18 136	18 641	
Cash Payments by Type		(173 033)	9 780	10 543	8 618	10 812	8 301	13 065	13 065	13 065	13 065	13 065	216 436	156 784	154 171	159 107	
Other Cash Flows/Payments by Type																	
Capital assets		454	454	454	454	454	38	454	454	454	454	454	871	5 454	460	403	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		(172 578)	10 234	10 998	9 073	11 266	8 340	13 520	13 520	13 520	13 520	13 520	217 306	162 238	154 631	159 509	
NET INCREASE/(DECREASE) IN CASH HELD		185 971	3 159	2 395	4 320	2 127	5 054	(127)	(127)	(127)	(127)	(127)	(203 913)	(1 521)	9 974	10 361	
Cash/cash equivalents at the month/year beginning:		123 499	309 471	312 630	315 025	319 345	321 472	326 525	326 398	326 272	326 145	326 018	325 891	123 499	121 978	131 952	
Cash/cash equivalents at the month/year end:		309 471	312 630	315 025	319 345	321 472	326 525	326 398	326 272	326 145	326 018	325 891	121 978	121 978	131 952	142 313	

References

- Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.
- Bulk purchases - Electricity & Waste Water - use detail information from Table SB1
- Acquisition Inventory - Water & other inventory - use detail information from Table SB2

DC9 Frances Baard - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL		(45)	-	-	-	-	-	-	-	-	-	-	45	-	-	-
Vote 2 - MUNICIPAL MANAGER		(88)	13	23	23	23	23	23	23	23	23	23	145	279	250	250
Vote 3 - BUDGET AND TREASURY		(3 448)	132	10	132	132	132	132	132	132	132	132	3 834	1 584	-	-
Vote 4 - CORPORATE SERVICES		(6 807)	164	164	164	164	1	164	164	164	164	164	7 297	1 965	150	100
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		(95)	76	8	5	76	76	76	76	76	76	76	387	914	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	(10 483)	385	205	324	395	233	395	395	395	395	395	11 707	4 742	400	350
Total Capital Expenditure	2	(10 483)	385	205	324	395	233	395	395	395	395	395	11 707	4 742	400	350

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

DC9 Frances Baard - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		(6 351)	209	34	220	220	220	220	220	220	220	220	6 986	2 634	400	350
Executive and council		(126)	13	23	23	23	23	23	23	23	23	23	183	279	250	250
Finance and administration		(6 225)	196	10	196	196	196	196	196	196	196	196	6 803	2 355	150	100
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		(4 013)	96	96	96	96	96	96	96	96	96	96	4 206	1 155	-	-
Community and social services		(4 013)	96	96	96	96	96	96	96	96	96	96	4 206	1 155	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(119)	79	11	8	79	78	79	79	79	79	79	419	953	-	-
Planning and development		(95)	76	8	5	76	76	76	76	76	76	76	387	914	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		(24)	3	3	3	3	1	3	3	3	3	3	33	39	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		(10 483)	385	141	324	395	393	395	395	395	395	395	11 611	4 742	400	350

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

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	8 366	-	-	-	-	-	-	(6 000)	(6 000)	2 366	-	-

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 underspending)
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

Community Assets	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	765	-	-	-	-	-	-	765	839	920	
Operational Buildings	765	-	-	-	-	-	-	765	839	920	
Municipal Offices	42	-	-	-	-	-	-	42	44	45	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	723	-	-	-	-	-	-	723	795	875	
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	3 195	-	-	-	-	-	1 600	1 600	4 795	1 698	1 736
Servitudes	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	3 195	-	-	-	-	-	1 600	1 600	4 795	1 698	1 736
Water Rights	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1 560	-	-	-	-	-	-	1 560	19	19	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	
Unspecified	1 635	-	-	-	-	-	1 600	1 600	3 235	1 679	1 717

Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		289	-	-	-	-	-	-	-	289	314	341	
Furniture and Office Equipment		289	-	-	-	-	-	-	-	289	314	341	
Machinery and Equipment		959	-	-	-	-	(1)	(1)	958	958	996	1 046	
Machinery and Equipment		959	-	-	-	-	(1)	(1)	958	958	996	1 046	
Transport Assets		851	-	-	-	-	300	300	1 151	853	853	856	
Transport Assets		851	-	-	-	-	300	300	1 151	853	853	856	
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	6 088	-	-	-	-	-	1 899	1 899	7 987	4 732	4 898	

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 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 or A1) + G

check balance

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	2 090	-	-	-	-	-	(250)	(250)	1 840	2 174	2 261
Operational Buildings	2 090	-	-	-	-	-	(250)	(250)	1 840	2 174	2 261
Municipal Offices	2 090	-	-	-	-	-	(250)	(250)	1 840	2 174	2 261
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	1 106	-	-	-	-	-	-	-	1 106	1 151	1 197
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1 106	-	-	-	-	-	-	-	1 106	1 151	1 197
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 106	-	-	-	-	-	-	-	1 106	1 151	1 197
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	824	-	-	-	-	-	-	-	824	857	891
Computer Equipment	824	-	-	-	-	-	-	-	824	857	891
Furniture and Office Equipment	473	-	-	-	-	-	-	-	473	491	511
Furniture and Office Equipment	473	-	-	-	-	-	-	-	473	491	511
Machinery and Equipment	1 357	-	-	-	-	-	-	-	1 357	1 411	1 467
Machinery and Equipment	1 357	-	-	-	-	-	-	-	1 357	1 411	1 467
Transport Assets	514	-	-	-	-	-	250	250	764	535	556
Transport Assets	514	-	-	-	-	-	250	250	764	535	556

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	6 363	-	-	-	-	-	-	-	6 363	6 618	6 883

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 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

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 Licences	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	298	-	-	-	-	-	-	-	298	150	100	-
Computer Equipment	298	-	-	-	-	-	-	-	298	150	100	-
Furniture and Office Equipment	28	-	-	-	-	-	-	-	28	-	-	-
Furniture and Office Equipment	28	-	-	-	-	-	-	-	28	-	-	-
Machinery and Equipment	320	-	-	-	-	-	-	-	320	-	-	-
Machinery and Equipment	320	-	-	-	-	-	-	-	320	-	-	-
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	646	-	-	-	-	-	-	646	150	100	-

Reconciling

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 (SB18c) 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/unused 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 or A1) + G

check balance

DC9 Frances Baard - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

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 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27														
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget													
Parent municipality:																														
List all capital projects grouped by Function																														
0652d9e5-9074-d9f-934f-57dc0125246	CAPEX - 2213 INFORMATION SYSTEMS	0000000000000000	-	ve and development-orie	Growth	processes and asse	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	30	23	160	-	-	-	-	-	-	-	-	-									
0652d9e5-9074-d9f-934f-57dc0125246	CAPEX - 2219 ENVIRONMENTAL PROTE	0000000000000000	-	ve and development-orie	Growth	processes and asse	Machinery and Equipment	Machinery and Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	32	-	-	-	-	-	-	-	-	-									
0652d9e5-9074-d9f-934f-57dc0125246	CAPEX - 2219 ENVIRONMENTAL PROTE	0000000000000000	-	ve and development-orie	Growth	processes and asse	Machinery and Equipment	Machinery and Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	360	-	-	-	-	-	-	-	-	-									
0652d9e5-9074-d9f-934f-57dc0125246	CAPEX - 2221 FIRE FIGHTING AND DISA	0003000000000000	-	ve and development-orie	Growth	ilities in the prepar	Operational Buildings	Building Plan Offices	35703175-a061-48b0-a563-9f78faeaae	0	0	1 340	-	-	-	-	-	-	-	-	-									
17aa31d4-ca66-430e-8910-ca4d0a72534b	CAPEX - 2219 ENVIRONMENTAL PROTE	6000000000000000	-	ve and development-orie	Governance	processes and asse	-	-	03396-e5ce-4503-acc2-f33dcd79414	0	0	12	-	-	-	-	-	-	-	-	-									
17aa31d4-ca66-430e-8910-ca4d0a72534b	CAPEX - 2219 ENVIRONMENTAL PROTE	6000000000000000	-	ve and development-orie	Governance	processes and asse	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	48	-	-	-	-	-	-	-	-	-									
17aa31d4-ca66-430e-8910-ca4d0a72534b	CAPEX - 2219 ENVIRONMENTAL PROTE	6000000000000000	-	ve and development-orie	Governance	processes and asse	-	-	03396-e5ce-4503-acc2-f33dcd79414	0	0	8	-	-	-	-	-	-	-	-	-									
17aa31d4-ca66-430e-8910-ca4d0a72534b	CAPEX - 2219 ENVIRONMENTAL PROTE	6000000000000000	-	ve and development-orie	Growth	processes and asse	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	32	-	-	-	-	-	-	-	-	-									
17aa31d4-ca66-430e-8910-ca4d0a72534b	CAPEX - 2219 ENVIRONMENTAL PROTE	6000000000000000	-	ve and development-orie	Growth	processes and asse	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	48	-	-	-	-	-	-	-	-	-									
17aa31d4-ca66-430e-8910-ca4d0a72534b	CAPEX - 2219 ENVIRONMENTAL PROTE	6000000000000000	-	ve and development-orie	Growth	processes and asse	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	28	-	-	-	-	-	-	-	-	-									
39043e95-c084-4bcb-bce2-b4e1763b0d24	CAPEX - 2221 FIRE FIGHTING AND DISA	8000000000000000	-	ve and development-orie	Governance	ilities in the prepar	-	-	03396-e5ce-4503-acc2-f33dcd79414	0	0	320	-	-	-	-	-	-	-	-	-									
39043e95-c084-4bcb-bce2-b4e1763b0d24	CAPEX - 2221 FIRE FIGHTING AND DISA	8000000000000000	-	ve and development-orie	Governance	ilities in the prepar	Machinery and Equipment	Machinery and Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	1 280	-	-	-	-	-	-	-	-	-									
39043e95-c084-4bcb-bce2-b4e1763b0d24	CAPEX - 2221 FIRE FIGHTING AND DISA	8000000000000000	-	ve and development-orie	Growth	ilities in the prepar	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	2 800	-	-	-	-	-	-	-	-	-									
39043e95-c084-4bcb-bce2-b4e1763b0d24	CAPEX - 2221 FIRE FIGHTING AND DISA	8000000000000000	-	ve and development-orie	Growth	ilities in the prepar	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	20	-	-	-	-	-	-	-	-	-									
39043e95-c084-4bcb-bce2-b4e1763b0d24	CAPEX - 2221 FIRE FIGHTING AND DISA	8000000000000000	-	ve and development-orie	Growth	ilities in the prepar	Machinery and Equipment	Machinery and Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	520	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	CAPEX - 2011 FINANCE DIRECTORATE	0000000000000000	-	ve and development-orie	Growth	ment of learning	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	30	23	32	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	CAPEX - 2015 BUDGET AND TREASURY	0000000000000000	-	ve and development-orie	Growth	processes and asse	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	80	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	CAPEX - 2019 COUNCIL MOTOR VEHL	0000000000000000	-	ve and development-orie	Governance	ilities in the prepar	-	-	03396-e5ce-4503-acc2-f33dcd79414	30	23	1 500	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	CAPEX - 2019 COUNCIL MOTOR VEHL	0000000000000000	-	ve and development-orie	Governance	ilities in the prepar	Transport Assets	Transport Assets	03396-e5ce-4503-acc2-f33dcd79414	30	23	6 000	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	General Expenditure - 2013 REVENUE AN	0000000000000000	-	ve and development-orie	Growth	ent practices acco	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	140	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	General Expenditure - 2013 REVENUE AN	0000000000000000	-	ve and development-orie	Growth	ent practices acco	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	60	-	-	-	-	-	-	-	-	-									
67347610-1db2-421f-889a-87e772911eb	General Expenditure - 2013 REVENUE AN	0000000000000000	-	ve and development-orie	Growth	ent practices acco	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	64	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX - 2517 PLANNING UNIT - GIS	8000000000000000	-	ve and development-orie	Governance	active internal sect	-	-	03396-e5ce-4503-acc2-f33dcd79414	1	1	850	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX - 2517 PLANNING UNIT - GIS	8000000000000000	-	ve and development-orie	Governance	active internal sect	Machinery and Equipment	Machinery and Equipment	03396-e5ce-4503-acc2-f33dcd79414	1	1	3 400	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX - 2519 PLANNING UNIT - SPACIA	8000000000000000	-	ve and development-orie	Governance	processes and asse	-	-	03396-e5ce-4503-acc2-f33dcd79414	28	24	8	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX - 2519 PLANNING UNIT - SPACIA	8000000000000000	-	ve and development-orie	Governance	processes and asse	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	28	24	32	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX - 2523 PLANNING UNIT DP	0000000000000000	-	ve and development-orie	Growth	and rural areas in i	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	64	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX - 2523 PLANNING UNIT DP	0000000000000000	-	ve and development-orie	Growth	and rural areas in i	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	40	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX 3013 PROJECT MANAGEMENT &	8000000000000000	-	ve and development-orie	Governance	and efficient offic	-	-	03396-e5ce-4503-acc2-f33dcd79414	1	1	8	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX 3013 PROJECT MANAGEMENT &	8000000000000000	-	ve and development-orie	Governance	and efficient offic	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	1	1	32	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX 3013 PROJECT MANAGEMENT &	8000000000000000	-	ve and development-orie	Growth	and efficient offic	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	1	1	40	-	-	-	-	-	-	-	-	-									
8836439-89f-482c-9c37-1e3d4bb22ec	CAPEX 3013 PROJECT MANAGEMENT &	8000000000000000	-	ve and development-orie	Growth	and efficient offic	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	1	1	100	-	-	-	-	-	-	-	-	-									
f3333ef-376f-4d03-b158-f705066056d	CAPEX - 1517 COMMUNICATIONS	0000000000000000	-	ve and development-orie	Growth	ilities in the prepar	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	30	23	43	-	-	-	-	-	-	-	-	-									
f3333ef-376f-4d03-b158-f705066056d	CAPEX - 1517 COMMUNICATIONS	0000000000000000	-	ve and development-orie	Growth	ilities in the prepar	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	30	23	42	-	-	-	-	-	-	-	-	-									
f3333ef-376f-4d03-b158-f705066056d	CAPEX - 1517 COMMUNICATIONS	2000000000000000	-	ve and development-orie	Growth	ilities in the prepar	Licences and Rights	Computer Software and Applications	03396-e5ce-4503-acc2-f33dcd79414	30	23	1 000	-	-	1 000	-	1 000	-	1 000	-	1 000									
f3333ef-376f-4d03-b158-f705066056d	CAPEX - 1519 LEGAL AND COMPLIANCE	0000000000000000	-	ve and development-orie	Growth	and rural areas in i	-	-	03396-e5ce-4503-acc2-f33dcd79414	0	0	16	-	-	-	-	-	-	-	-	-									
f3333ef-376f-4d03-b158-f705066056d	CAPEX - 1519 LEGAL AND COMPLIANCE	0000000000000000	-	ve and development-orie	Growth	and rural areas in i	Furniture and Office Equipment	Furniture and Office Equipment	03396-e5ce-4503-acc2-f33dcd79414	0	0	64	-	-	-	-	-	-	-	-	-									
f3a9aa9-529a-40d1-b981-722b2f743267	CAPEX - 2213 INFORMATION SYSTEMS	4000000000000000	-	ve and development-orie	Governance	processes and asse	-	-	03396-e5ce-4503-acc2-f33dcd79414	30	23	100	-	-	50	-	50	-	50	-	50									
f3a9aa9-529a-40d1-b981-722b2f743267	CAPEX - 2213 INFORMATION SYSTEMS	4000000000000000	-	ve and development-orie	Governance	processes and asse	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	30	23	400	-	-	200	-	200	-	200	-	200									
f3a9aa9-529a-40d1-b981-722b2f743267	CAPEX - 2213 INFORMATION SYSTEMS	4000000000000000	-	ve and development-orie	Governance	processes and asse	-	-	03396-e5ce-4503-acc2-f33dcd79414	30	23	198	-	-	100	-	100	-	100	-	50									
f3a9aa9-529a-40d1-b981-722b2f743267	CAPEX - 2213 INFORMATION SYSTEMS	4000000000000000	-	ve and development-orie	Governance	processes and asse	Computer Equipment	Computer Equipment	03396-e5ce-4503-acc2-f33dcd79414	30	23	792	-	-	400	-	400	-	400	-	200									

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 Longitude and seq No (sample PC001002006002_00002)

DC9 Frances Baard - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	8 E	9 F	10 G	11 H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

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

***SERVICE DELIVERY AND
BUDGET IMPLEMENTATION
PLAN***

FRANCES BAARD DISTRICT MUNICIPALITY



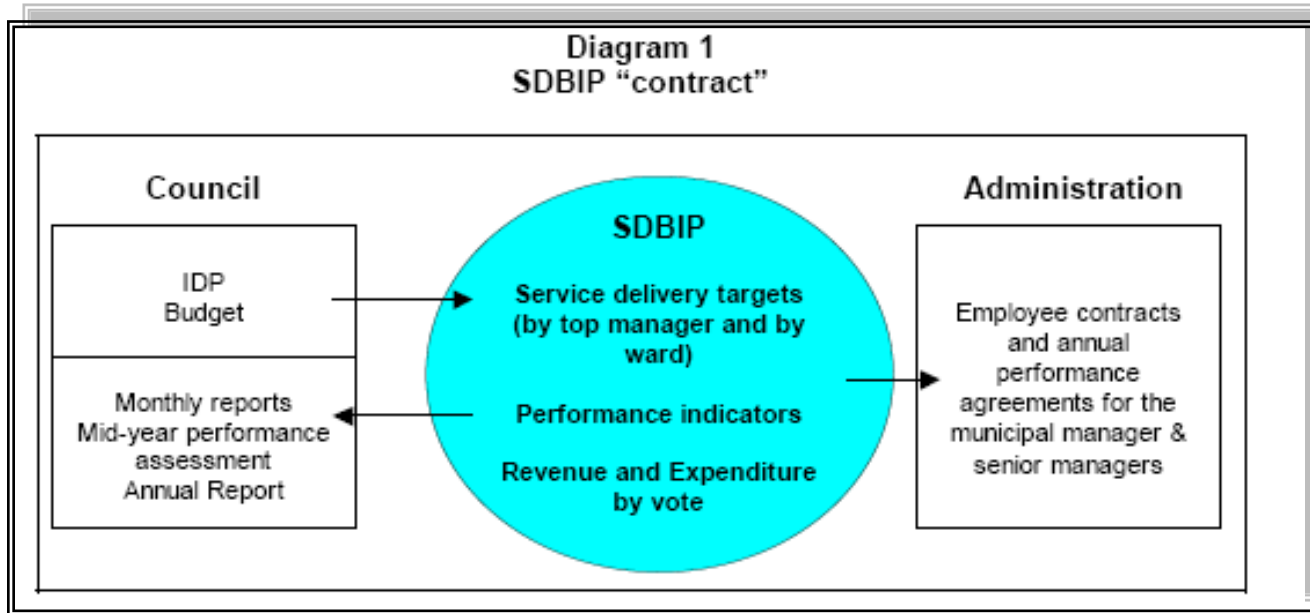
AMENDED SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2024 / 2025

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seek to promote municipal accountability and transparency and is an important instrument for service delivery and budget monitoring and evaluation. The SDBIP is a partnership contract between the administration, council and community, which expresses the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months.



AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

Chapter 1 of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA) defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget which must include (as part of the top-layer) the following:

(a) Projections for each month:

- Revenue to be collected, by source, and
- Operational and capital expenditure, by vote.

(b) Service delivery targets and performance indicators for each quarter.

In terms of National Treasury's Circular No.13 the SDBIP must provide a picture of service delivery areas, budget allocations and enable monitoring and evaluation. It specifically requires the SDBIP to include:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Information for expenditure and delivery; and a
- Detailed capital works plan.

In terms of sections 69(3) (a) and (b) of the MFMA the accounting officer of a municipality must submit to the mayor within 14 days after the approval of an annual budget, a draft SDBIP for the budget year and drafts of the annual performance agreements as required in terms of section 57(1) (b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers. Furthermore, according to section 53(1) (c) (ii) and (iii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This coincides with the need to table at Council, drafts of the annual performance agreements for the municipal manager and all senior managers as required in terms of section 57(1) (b) of the MSA.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

The process leading to the draft Budget, IDP and business plans, which have an important bearing on the finalization of the SDBIP, includes the following elements:

- Departmental operational plans/departmental SDBIPs. These departmental SDBIPs provide the detailed plans and targets according to which the departments’ performance will be monitored.
- The departmental SDBIP’s/operational plans contain performance plans of line managers. The performance plans were formulated in terms of the IDP sector plans and the operational mandates relevant to each department. The performance plans form the basis for the signing of the annual performance agreements of the municipal manager and senior managers. The SDBIP represents the key performance targets as captured across core departments.

The structure of the FBDM’s 2024/25 SDBIP in the table below considers the pertinent legal requirements:

SECTION	DESCRIPTION
Introduction	<ul style="list-style-type: none"> • Legislative description of the SDBIP • Components of the SDBIP
Capital Works Plan	<ul style="list-style-type: none"> • Three-year capital works plan • Spatial Development Framework • A list of key capital projects to be implemented in the budget year broken down according to municipalities
High level Service Delivery Breakdown	<ul style="list-style-type: none"> • Municipal score card showing KPI’s and targets
Budget Implementation Plan for 2024/25	<ul style="list-style-type: none"> • Monthly projections of revenue to be collected by source • Monthly projections of expenditure of operating, and revenue for each vote • Monthly projection of capital by vote
Conclusion	<ul style="list-style-type: none"> • SDBIP as significant monitoring tool

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

The budget implementation section of the SDBIP is categorised in terms of votes as prescribed by the MFMA. In the case of the FBDM, votes indicate a budget allocation for core administration.

- Executive and Council
- Budget and Treasury
- Corporate Services
- Planning and Development
- Project Management and Advisory Services

2. CAPITAL WORKS PLAN

The capital budget of FBDM is focused on own capital expenditure needs such as computer equipment, upgrading of buildings, etc. and not so much on infrastructure services.

2.1 Three-Year Capital Projects

The table below outlines the amended medium-term capital budget of the FBDM. Total capital amounts to R4,742m.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
Vote 1 - EXECUTIVE AND COUNCIL		20	-	-	-	-	-	(20)	(20)	-	-	-
Vote 2 - MUNICIPAL MANAGER		279	-	-	-	-	-	-	-	279	-	-
Vote 3 - BUDGET AND TREASURY		7 584	-	-	-	-	-	(6 000)	(6 000)	1 584	-	-
Vote 4 - CORPORATE SERVICES		1 920	-	-	-	-	-	45	45	1 965	150	100
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		914	-	-	-	-	-	-	-	914	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	150	100
Total Capital Expenditure - Vote		10 717	-	-	-	-	-	(5 975)	(5 975)	4 742	150	100

2.2 Spatial Development Framework

A summary of the Spatial Development Framework (SDF) has been provided herewith. It highlights background to the SDF, the main issues identified by the SDF and objectives, strategies and projects formulated to address these spatial challenges.

Municipalities are required by the provisions of Section 26(e) of the Municipal Systems Act 2000 to prepare and adopt a SDF for their municipal area as part of the Integrated Development Plan. The objectives of SDF are clearly articulated under Section 4 of the Local

Government: Municipal Planning and Performance Management Regulations 2001 and Section 18 of the Spatial Planning and Land Use Management Act 16 of 2013. The Spatial Planning and Land Use Act 16 of 2013 is the legislation and government policy that give municipalities the responsibility of preparing and adopting Spatial Development Frameworks for municipalities.

The Spatial Development Framework (SDF) of Frances Baard District Municipality (FBDM) was reviewed and adopted by Council on the 28 July 2021 and gazetted on the 9th of August 2021.

2.3 Spatial Planning Issues

One of the principal objectives of SDF is the promotion of sustainable human settlement development. However, there are a number of factors in the FBDM region that pose to undermine the sustainable development of the region, namely: -

- Population increase: All the municipalities in the district are experiencing an increase in population; The Sol Plaatje Local Municipality increased the most, in terms of population, with an average annual growth rate of 2.0%, the Magareng Local Municipality had the second highest growth in terms of its population, with an average annual growth Sol plaatje LM 2.00% Dikgatlong LM 1.61% Magareng LM 1.72% Phokwane LM 1.17% Frances Baard DM 1.80% AVERAGE ANNUAL GROWTH (%) 16 rate of 1.7%. The Phokwane Local Municipality had the lowest average annual growth rate of 1.17% relative to the other within the Frances Baard District Municipality.
- Dilapidated and obsolete infrastructure within the district.
- The urban settlements in the district are not integrated, compact and densified which creates sprawling and expensive to provide bulk services.
- Gradual spatial restructuring to prioritise highly competitive economic sectors in the district such as agriculture, manufacturing, tourism, and mining.
- Lack of the developments that are nodal, transit and pedestrian oriented.
- Poor local land management problems, caused by poor agricultural practices and mining.
- Mines are poorly rehabilitated as evidenced by various open quarries and pits in the FBDM region.
- Local Municipalities lacks resources and are embedded with weak institutional capacity to implement and enforce the approve plans such as Land Use Scheme and Spatial Development Frameworks (SDF's).
- Lack of the diversification of the district economy.
- Local Municipalities gradually update the change in the land use rights or zones, which lead to the mismatch of the deed's information and land use on the ground.
- Growing demand on bulk services due to population increase.

2.4 Capital Projects to category B municipalities for 2024/25

Circular 13 of the MFMA calls for the provision of detailed capital works plans to ensure sufficient detail to measure and monitor delivery of infrastructure projects. It must be appreciated that the breakdown of the capital works plan, is helpful in terms of showing the spread of FBDM's intervention in its provision of services.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

This section provides a breakdown of capital expenditure across the FBDM. The amended capital projects for 2024/25 are broken down according to category B municipalities in the District.

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
OPERATIONAL O&M												
<i>Dikgatlong Municipality (NC092)</i>	1	2 500	-					1 000	1 000	3 500	-	-
<i>Magareng Municipality (NC093)</i>		2 500	-					-	-	2 500	-	-
<i>Phokwane Municipality (NC094)</i>		2 500	-					1 000	1 000	3 500	-	-
<i>Sol Plaatje Municipality (NC091)</i>		2 500						3 000	3 000	5 500	-	-
TOTAL OPERATIONAL ALLOCATIONS TO MUNICIPALITIES:		10 000	-	-	-	-	-	5 000	5 000	15 000	-	-
CAPITAL ALLOCATION												
<i>Dikgatlong Municipality (NC092)</i>	2	-	-					2 000	2 000	2 000	-	-
<i>Magareng Municipality (NC093)</i>		-	-					2 000	2 000	2 000	-	-
<i>Phokwane Municipality (NC094)</i>		-	-					2 000	2 000	2 000	-	-
<i>Sol Plaatje Municipality (NC091)</i>												
TOTAL CAPITAL ALLOCATIONS TO MUNICIPALITIES		-	-	-	-	-	-	6 000	6 000	6 000	-	-
TOTAL TRANSFERS TO MUNICIPALITIES		10 000	-	-	-	-	-	11 000	11 000	21 000	-	-

3. HIGH-LEVEL SERVICE DELIVERY BREAKDOWN

The FBDM is required in terms of the SDBIP, to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standard of services being provided to the community. It also includes targets for the reductions in backlogs of basic services according to Circular 13 of the MFMA. The SDBIP provides high level but condensed public information on service delivery to all stakeholders within and outside the district.

The SDBIP is conceptualized as a layered plan dealing with consolidated service targets and in-year deadlines and linking such targets and deadlines to top management. The Municipal Score Card represents a consolidation of all the FBDM detailed service delivery targets and performance indicators as captured in the operational plans, the performance plans and score cards of the managers in the various departments of the municipality.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

In terms of the objectives, strategies and projects as listed in the IDP and the budget, Frances Baard District Municipality commits itself as follows:

3.1 MUNICIPAL STRATEGIC OBJECTIVES:

1. To provide sustainable municipal services in the district;
2. To implement municipal institutional development and transformation in the district;
3. To promote local economic development in the district;
4. To promote municipal financial viability and management in the district; and
5. To promote and implement good democratic governance and public participation in the district.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

3.2 FBDM PERFORMANCE PLAN / OPERATIONAL PLAN / SCORE CARD - 2024/25 Financial Year:

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025											
KEY PERFORMANCE AREA (KPA)		KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
IDP OBJECTIVES			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 1: SUSTAINABLE MUNICIPAL INFRASTRUCTURE AND BASIC SERVICE DELIVERY.											
<i>Programme Management and Advisory Services</i>											
1	To assist LMs with infrastructure upgrading, operations and maintenance	1.1	Number of municipalities assisted with the finalisation of prioritised project lists to guide the upgrading, operations and maintenance of infrastructure in the district	Infrastructure needs list of LMs for 2024/25	4x Project lists from the LMs for 2025/26	Project lists	List of projects from LMs	-	-	-	4
		1.2	Amount spent on support for operations and maintenance of infrastructure in the LMs (O&M)	Spent R9 555 000.00 of the allocated budget	Total spending of annual allocated budget R15 000 000.00	Amount spent (R)	Quarterly reports	R1 000 000.00	R2 000 000.00	R7 000 000.00	R5 000 000.00
		1.3	Number of monitoring reports developed to support with infrastructure operations and maintenance in the LMs	Monitoring reports	4x Monitoring reports	Number of monitoring reports	4x Reports	1	1	1	1
2	To create job opportunities for the unemployed through the promotion of EPWP principles	2.1	Number of Full-Time Equivalent (FTEs) created as per DORA	37 FTEs created in 2023/24	17 FTEs	Number of FTEs created	Quarterly reports	5	5	4	3
3	To support improved infrastructure planning in the district	3.1	Percentage progress on the implementation of the RRAMS project to support improved infrastructure planning in the LMs as per the annual business plan	100% Implemented business plan	100% Implementation of the approved business plan	% Progress on implementation	Quarterly reports	100%	100%	100%	100%
4	To support the provision of potable water, sanitation facilities, electricity and streets and storm water households in the district	4.1	Amount spent on support for capital infrastructure projects in the LMs	Spent R23 545 000.00 of the allocated budget	Total spending of annual allocated budget R6 000 000.00	Amount spent (R)	Quarterly Reports	-	-	R3 000 000.00	R3 000 000.00
		4.2	Number of monitoring reports developed to support with capital infrastructure projects in the LMs	4x Monitoring reports	2x Monitoring reports	Number of monitoring reports	2x Reports	-	-	1	1
5	To implement Energy Efficiency and Demand Side Management (EEDSM) initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency	5.1	Percentage implementation of the EEDSM project as per the annual business plan	0	100% Implementation of the business plan	% Progress on implementation	Quarterly reports	100%	100%	100%	100%
Housing Unit											
6	To facilitate the reduction of the Housing backlog	6.1	Number of Human Settlement sector-plans reviewed	Sector plans reviewed	4x Sector plans reviewed	Number of sector plans reviewed	Draft sector plans	-	-	-	4
		6.2	Number of progress reports for the facilitation of the subsidy application process	4x Progress Reports	4x Progress reports	Number of reports	4x Reports	1	1	1	1
7	Monitoring of human settlements development in 3 LMs	7.1	Number of accreditation reports submitted to COGHSTA and National Department of Human Settlements	16x Reports	16x reports	Number of reports	Monthly & Quarterly Reports	4	4	4	4
	Reasons for amendment:	KPI 1.2 (Amount spent on support for operations and maintenance of infrastructure in the LMs (O&M)) The KPI received an additional R5 000 000.00 for the provision of basic services. The annual allocation will therefore increase to R15 000 000.00. KPA 4 which includes KPI 4.1 (Amount spent on support for capital infrastructure projects in the LMs) and KPI 4.2 (Number of monitoring reports developed to support with capital infrastructure projects in the LMs) finds expression in the SDBIP, as KPI 4.1 received funding of R6 000 000.00 for municipal infrastructure upgrades to ensure the provision of basic services. The annual allocation for capital infrastructure projects (KPI 4.1) will be R6 000 000.00. The annual target for KPI 4.2 will be 2x monitoring reports developed.									

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025

KEY PERFORMANCE AREA (KPA)		KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
IDP OBJECTIVES			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 2: LOCAL ECONOMIC DEVELOPMENT (LED)											
<i>Local Economic Development Unit</i>											
8	<i>To support the development of a diverse and innovation driven local economies</i>	8.1	Number of programmes completed aimed at the diversification of the district economy	1x Programme Implemented	2x Programmes	Number of programmes completed	Quarterly Reports	-	-	1	1
9	<i>To support the development of learning and skilful economies</i>	9.1	Number of programmes completed aimed at developing learning and skilful economies	1x Programme Implemented	2x Programmes	Number of programmes completed	Quarterly Reports	-	1	-	1
10	<i>To facilitate the development and support of enterprises</i>	10.1	Number of programmes completed aimed at developing enterprises	80% Completion	2x Programmes	Number of programmes completed	Quarterly Reports	1	-	-	1
11	<i>To facilitate the development of inclusive local economies</i>	11.1	Number of evaluations conducted aimed at developing inclusive economies	4x Evaluations conducted	4x Evaluations	Number of evaluations	Quarterly Reports	-	-	2	2
<i>Tourism Unit</i>											
12	<i>To promote tourism in the Frances Baard District</i>	12.1	Number of programmes completed aimed at upgrading, restoration and promoting tourist attractions	5x Implemented planned programmes	6x Programmes	Number of programmes completed	Quarterly Reports	1	3	1	1
		12.2	Percentage implementation of annual action plan to facilitate strategic partnerships and participation of tourism role players	100% Implemented action plan	100% Implementation of the action plan	% Implementation	Quarterly Reports	100%	100%	100%	100%

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025											
KEY PERFORMANCE AREA (KPA)	IDP OBJECTIVES	KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION.											
<i>Environmental Health Management</i>											
13	To monitor and enforce national environmental health norms and standards in the Frances Baard district	13.1	Percentage Implementation of municipal health by-laws	0	100% Implementation of by-laws	Percentage implementation	Monthly reports	-	-	-	100%
		13.2	Number of water samples collected and analysed to monitor water quality	480 water samples collected and analysed	480 samples collected	Number of samples collected and analysed	Monthly reports	120	120	120	120
		13.3	Number of inspections at food premises to determine food safety	700 Inspections at food premises	700 inspections completed	Number of inspections conducted	Monthly reports	175	175	175	175
		13.4	Number of surface swabs collected for analyses for diseases and other health risks	180 Surface swabs collected to analyse	180 swabs collected	Number of surface swabs collected & analysed	Quarterly reports	45	45	45	45
		13.5	Number of food handlers trained on environmental health requirements	420 Food handlers trained	420 food handlers trained	Number of food handlers trained	Monthly reports	105	105	105	105
		13.6	Number of inspections conducted at non-food premises to determine health safety	364 Inspections conducted at non-food	392 inspections	Number of inspections conducted	Monthly reports	98	98	98	98
		13.7	Percentage progress on the development of the environmental health tariff policy	0	Developed policy	Percentage implementation	Quarterly reports	-	-	100%	-
14	To implement and monitor environmental planning and management in the Frances Baard district	14.1	Number of awareness campaigns conducted	84 Awareness campaigns implemented	84 awareness campaigns implemented	Number of campaigns implemented	Monthly reports	21	21	21	21
		14.2	Number of environmental calendar days celebrated	7 Environmental calendar days celebrated	7 environmental calendar days celebrated	Number of days celebrated	Quarterly reports	3	2	1	1
		14.3	Number of atmospheric emissions inventory updates performed	4 Atmospheric emissions inventory updates	4 updates performed	Number of updates performed	Quarterly reports	1	1	1	1
		14.4	Number of ambient air quality monitoring reports	3 Ambient air quality monitoring reports	4 monitoring reports	Number of reports	Quarterly reports	1	1	1	1
		14.5	Percentage implementation of the climate change project	0	Implemented climate change project	Percentage implementation	Quarterly reports	100%	100%	-	-

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025											
KEY PERFORMANCE AREA (KPA)	IDP OBJECTIVES	KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION continued...											
Disaster Management											
15	To support 3 Local Municipalities by creating institutional capacity for disaster management	15.1	Number of volunteers trained in Disaster risk management	20x Volunteers trained	20 volunteers trained	Number of volunteers trained	Quarterly reports	-	-	20	-
16	To reduce risks and build resilience for all communities within the district	16.1	Number of awareness programmes conducted within the district	6x Awareness programmes	4x awareness programmes	Number of awareness programmes	Quarterly reports	1	1	1	1
17	To assist local municipalities by implementing response and recovery mechanisms as per national disaster management framework	17.1	Percentage response to requests on disastrous incidents in the local municipalities.	100% Response	100% response to all requests received	% Assistance	Quarterly reports	100%	100%	100%	100%
18	To develop institutional capacity and acquire resources for firefighting services for 3 local municipalities in the district	18.1	Percentage securing and maintenance of firefighting equipment for 3x LMs	70% Maintained fire fighting equipment	100% maintenance	% Maintenance	Monthly reports	100%	100%	100%	100%
19	To safeguard Councils assets by continuously maintaining and upgrading physical security systems	19.1	Percentage implementation of the security maintenance agreements	88% Maintained	100% Implementation	% progress	Monthly reports	100%	100%	100%	100%
Human Resource Management											
20	To comply with legislative requirements relating to human resource management and development	20.1	Percentage compliance with HRM & D reporting requirements	100% Implementation	100% Implementation of HR Development & Management	% Implementation	Quarterly reports	100%	100%	100%	100%
21	To provide HR management and development support to LMs	21.1	Percentage implementation of the annual HR support plan	100% Support provided	100%	% support	Quarterly reports	-	100%	-	100%
Records Management and Office support											
22	To comply with the Provincial Archives Act at Frances Baard District Municipality and support LMs towards compliance	22.1	Percentage implementation of the annual records management and advisory plan	100% Implemented plan	100% Implementation of the plan	% Implementation	Quarterly reports	100%	100%	100%	100%
		22.2	Percentage implementation of the annual records management and advisory support plan	100% Implemented plan	100% support	% Support	Quarterly reports	100%	100%	100%	100%
23	To provide effective and efficient office support functions	23.1	Percentage implementation of the office support plan	100% Implemented plan	100%	% Implementation	Quarterly reports	100%	100%	100%	100%
24	To provide effective and cost efficient office support services	24.1	Percentage maintenance of the municipal building	100% Maintained	100% maintenance	% Maintenance	Quarterly reports	100%	100%	100%	100%

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025											
IDP OBJECTIVES	KEY PERFORMANCE AREA (KPA)	KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION continued..											
<i>Information Communication Technology (ICT)</i>											
25	To upgrade obsolete ICT infrastructure and implement agile ICT solutions within the district.	25.1	Percentage upgrading of ICT infrastructure and implementation of ICT solutions	83% Implemented	100% Upgrading & implementation of ICT systems	% Upgrading & Implementation	Quarterly reports	100%	100%	100%	100%
26	To provide technical support to three local municipalities.	26.1	Percentage implementation of the annual support plan	100%	100% implementation	% Implementation	Quarterly reports	100%	100%	100%	100%
<i>Integrated Development Planning (IDP)</i>											
27	To develop and review the district municipality's IDP in compliance with legislation	27.1	Percentage development and review of the district IDP	Adopted 2024/25 IDP	Adopted 2025/26 district IDP	% Progress	Quarterly reports	100%	100%	100%	100%
28	To support the local municipalities in the preparation and review of their IDPs	28.1	Percentage implementation of the annual support plan	100% Support provided	100% implementation of the 2024/25 support plan	% Progress	Quarterly Reports	100%	100%	100%	100%
<i>Performance Management System (PMS)</i>											
29	To maintain a functional performance management system in FBDM	29.1	Percentage compliance on PMS in FBDM	100% Compliance	100% Implementation of the annual plan	% Implementation	Quarterly reports	100%	100%	100%	100%
30	To provide assistance & support local municipalities with performance management in the district	30.1	Percentage implementation of the annual support plan	100% Support provided	100% implementation of the annual support plan	% Progress	Quarterly reports	100%	-	-	100%
<i>Geographic Information System</i>											
31	To promote the use of GIS as a tool in the district	31.1	Percentage access and maintenance of GIS in the district	100% Access & Maintenance	Land Audit	% Progress	Quarterly reports	100%	100%	100%	100%
<i>Spatial Planning</i>											
32	To facilitate the development of urban and rural areas in accordance with the relevant legislation	32.1	Percentage of land development applications received from LMs processed	100% Processed applications	100% Processed applications received	% Progress	Quarterly reports	100%	100%	100%	100%
		32.2	Percentage development of a Nodal Plan for Phokwane LM	0	% Development	% Progress	Quarterly reports	100%	100%	100%	100%
		32.3	Percentage progress on the development of a Precinct Plan for Magareng LM	86% Developed precinct plan for Magareng LM	% Development of a precinct plan	% Progress	Quarterly reports	100%	-	-	-

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025											
KEY PERFORMANCE AREA (KPA)	IDP OBJECTIVES	KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
<i>Communication and Media</i>											
33	To keep the public informed on government activities in the district	33.1	Percentage implementation of an annual action plan	95% Implemented plan	100% implementation of the action plan	% Progress on implementation of action plan	Quarterly reports	100%	100%	100%	100%
34	To improve internal communication through the implementation of the internal communication plan	34.1	Percentage implementation of the internal communication plan	100% Implemented plan	100% implementation of 2024/25 communication plan	% Implementation of the communication plan	Quarterly reports	100%	100%	100%	100%
<i>Risk Management</i>											
35	To manage risk activities in FBDM and two Local Municipalities	35.1	Percentage implementation of the risk management plan for FBDM, MLM & DLM	100% Risk implementation plan	100% Implementation	% Implementation of plan	Quarterly reports	100%	100%	100%	100%
36	To prevent and manage fraud and corruption in FBDM and two Local Municipalities	36.1	Percentage implementation of a fraud management plan for FBDM, MLM & DLM	100% Fraud implementation plan	100% Implementation	% Implementation of plan	Quarterly reports	100%	100%	100%	100%
<i>Internal Audit</i>											
37	To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and 2 LMs	37.1	Percentage implementation of the annual audit plans (FBDM,DLM and MLM)	100% Implemented audit plans	100% Implementation of the audit plans	% Implementation	Quarterly reports	100%	100%	100%	100%
<i>Legal and Compliance Services</i>											
38	Provision of legal services to FBDM and assistance to local municipalities upon request	38.1	Percentage provision of legal advisory and compliance services in the district	100% compliance	100%	% Compliance	Litigation register	100%	100%	100%	100%
39	Provision of sound legal binding contracts in the district	39.1	Percentage provision of legal contract services	100% provision provided	100%	% Provision	Contract register	100%	100%	100%	100%
<i>Council and Committee Services</i>											
40	To ensure an effective and efficient functioning of council and its committees	40.1	Percentage facilitation of council and its committee meetings	95% compliance	100% facilitation of committees and council meetings	% Compliance	Signed agendas and minutes of Council and committee meetings	100%	100%	100%	100%

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

FBDM PERFORMANCE PLAN / SCORE-CARD - 2024/2025											
KEY PERFORMANCE AREA (KPA)s	IDP OBJECTIVES	KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
			30/06/2024	2024/2025	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION continued...											
<i>Youth Services</i>											
41	To facilitate and coordinate youth development in the district	41.1	Number of stakeholders engagement platforms facilitated	1x stakeholder engagement facilitated	4 Platforms	Number of platforms	Quarterly Reports	1	1	1	1
		41.2	Percentage coordination of youth development programmes	0	100% Coordination	% Progress	Quarterly Reports	100%	100%	100%	100%
Special Programmes											
42	To facilitate and coordinate special programmes in the district	42.1	Percentage facilitation and coordination of special programmes in the district	70% completion of programmes	100% Implementation of approved programmes	% Progress	Quarterly Reports	100%	100%	100%	100%
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT.											
Budget and Treasury											
43	To ensure compliance to all accounting and legislative reporting requirements	43.1	Percentage compliance to budgeting and reporting requirements	100% Compliance	100%	% Compliance	Monthly and Quarterly reports	100%	100%	100%	100%
44	To ensure sound financial management practices according to National Treasury guidelines	44.1	Percentage implementation of sound financial management (revenue& expenditure)	100% Implementation	100%	% Compliance	Monthly and Quarterly reports	100%	100%	100%	100%
45	To ensure implementation of supply chain management policies and related prescripts	45.1	Percentage compliance with treasury supply chain management system	100% Compliance	100% implementation of the support required	% Compliance	Quarterly reports	100%	100%	100%	100%
46	To provide financial management support to Local Municipalities in the district	46.1	Percentage financial management support provided to LMs	100% Support provided	100%	% Support	Monthly and Quarterly reports	-	-	100%	100%

4. BUDGET IMPLEMENTATION PLAN FOR 2024/25

In respect of the budget implementation component of the SDBIP, circular 13 requires a breakdown by monthly projections of revenue to be collected for each source and monthly projections of operational and capital expenditure and revenue for each vote.

4.1 Monthly projections of revenue and expenditure by vote

The amended anticipated revenue for the 2024/25 financial year amounts to R 160,691m and the expenditure amounts to R 184,486m.

The table below provides a summary of the monthly projections for revenue and expenditure per vote.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		36	2	2	4	1	7	7	7	7	7	7		80	84	88
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		453	962	1 182	983	1 071	704	800	800	800	800	800	244	9 600	10 080	10 584
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		19	19	19	8	38	19	8	8	8	8	8	(67)	91	96	101
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		58 029	120	97	169	63	46 563	12 577	12 577	12 577	12 577	12 577	(17 005)	150 920	154 319	159 069
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		472	1 103	1 301	1 164	1 172	47 293	13 391	13 391	13 391	13 391	13 391	(16 828)	160 691	164 579	169 842
Expenditure By Type																
Employee related costs		5 699	5 036	6 257	5 955	5 665	5 927	7 484	7 484	7 484	7 484	7 484	17 847	89 804	97 460	101 975
Remuneration of councillors		656	672	658	660	672	1 063	727	727	727	727	727	708	8 723	8 206	8 206
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		30	33	41	184	111	93	197	197	197	197	197	884	2 360	1 667	1 670
Debt impairment		2	2	2	2	2	2	2	2	2	2	2	2	20	20	20
Depreciation and amortisation		530	530	530	530	530	530	530	530	530	530	530	530	6 363	6 618	6 883
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		199	554	324	1 678	2 964	2 145	2 525	2 525	2 525	2 525	2 525	9 812	30 302	22 337	22 229
Transfers and subsidies		372	167	1 000	6 743	1 355	2 036	2 322	2 322	2 322	2 322	2 322	4 581	27 863	5 694	5 745
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		197	1 691	547	1 026	1 313	1 157	1 391	1 391	1 391	1 391	1 391	3 809	16 698	16 843	17 326
Losses on disposal of Assets		4	4	4	4	4	4	4	4	4	4	4	4	54	43	43
Other Losses		192	192	192	(14)	192	192	192	192	192	192	192	398	2 300	2 300	2 300
Total Expenditure		7 881	8 881	9 554	16 767	12 808	13 150	15 374	15 374	15 374	15 374	15 374	38 576	184 486	161 188	166 397
Surplus/(Deficit)		(7 409)	(7 778)	(8 253)	(15 602)	(11 636)	34 143	(1 983)	(1 983)	(1 983)	(1 983)	(1 983)	(55 404)	(23 795)	3 390	3 445
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 409)	(7 778)	(8 253)	(15 602)	(11 636)	34 143	(1 983)	(1 983)	(1 983)	(1 983)	(1 983)	(55 404)	(23 795)	3 390	3 445

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

4.2 Monthly projections: Capital expenditure by vote

The FBDM envisages a spending of R4,742m on the amended capital budget for 2024/25 financial year. The capital budget will be funded from surplus cash. This is followed by monthly projections for the 2024/25 financial year for each vote.

Description - Municipal Vote	Ref	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Vote 1 - EXECUTIVE AND COUNCIL		(45)	-	-	-	-	-	-	-	-	-	-	45	-	-	-
Vote 2 - MUNICIPAL MANAGER		(88)	13	23	23	23	23	23	23	23	23	23	145	279	-	-
Vote 3 - BUDGET AND TREASURY		(3 448)	132	10	132	132	132	132	132	132	132	132	3 834	1 584	-	-
Vote 4 - CORPORATE SERVICES		(6 807)	164	164	164	164	1	164	164	164	164	164	7 297	1 965	150	100
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		(95)	76	8	5	76	76	76	76	76	76	76	387	914	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	(10 483)	385	205	324	395	233	395	395	395	395	395	11 707	4 742	150	100
Total Capital Expenditure	2	(10 483)	385	205	324	395	233	395	395	395	395	395	11 707	4 742	150	100

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

4.3 Monthly projections: Revenue by source

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		36	2	2	4	1	7	7	7	7	7	7	80	84	88	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets		453	962	1 182	983	1 071	704	800	800	800	800	800	244	9 600	10 080	10 584
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		19	19	19	8	38	19	8	8	8	8	8	(67)	91	96	101
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		58 029	120	97	169	63	46 563	12 577	12 577	12 577	12 577	12 577	(17 005)	150 920	154 319	159 069
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		472	1 103	1 301	1 164	1 172	47 293	13 391	13 391	13 391	13 391	13 391	(16 828)	160 691	164 579	169 842

5. CONCLUSION

The SDBIP is a significant intervention tool in the strengthening of democratic governance in the local sphere of government. The SDBIP prescribes that the FBDM's annual targets be provided in order to assist with implementation and monitoring. Regular reviews would compare targets with actual outcomes and revise future targets as necessary.

The SDBIP monitoring of actual revenue targets and spending against the budget will be reported monthly in terms of section 71 of the MFMA. In terms of section 71 of the MFMA, the accounting officer must not later than ten days after the last working day of each month, submit to the Executive Mayor and the relevant provincial treasury a statement on the state of the municipalities' budget, reflecting the following:

- Actual revenue, per revenue source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote;
- The amount of any allocations received;

And explanation of:

- Any material variances from what the municipality have projected on revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The SDBIP therefore provides an excellent basis for the councilors of the FBDM to monitor the implementation of service delivery programmes and initiatives across the district. The score card in the SDBIP presents a clear mandate to councilors in terms of playing their oversight function. Regular reports are presented to the section 79 committees in terms of the commitments made in the departmental/unit operational plans.

Administratively, the SDBIP facilitates proper monitoring of performance by senior management and the municipal manager against set targets. The municipal manager's commitments as indicated in the score card will enable the Executive Mayor and the Mayoral Committee to monitor the progress of FBDM in terms of implementing programmes and initiatives in the district. Similarly, the municipal manager is being provided with a tool to ensure accountability for all the key performance indicators in the score card of the municipality.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2024-2025

SUBMITTED BY:

DATE: _____

Municipal Manager

APPROVED BY:

DATE: _____

Executive Mayor