

MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END MARCH 2023

(9/1/3/6)

Cluster : Finance
Portfolio: Financial Management

1. PURPOSE

The purpose of the report is to reflect the financial position of the Municipality for the month of MARCH 2023.

2. OBJECTIVE

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

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

3. LEGISLATIVE REQUIREMENTS:

It is important for a municipality to report in order to comply with comprehensive legislative and contractual requirements, regulations, restriction and agreements. Effective financial reporting should therefore not only involve the presentation of bare financial facts but should also make provision for compliance issues, integration and interpretation. This will enable interested parties to readily comprehend the significant aspects of a municipality's financial operations.

This report is compiled as per the requirements of Sections 54 and 71 of the Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA).

4. BACKGROUND

With reference to section 71 above, *"the accounting officer must by no later than 10 working days after the end of each month submit to National treasury and other spheres of government the MARCH 2023 report of the municipality a statement on the implementation of the budget and the state of the financial affairs of the municipality"*

Financial reports are the primary means of communicating financial information to other interested parties. These reports are made accessible to the Executive for

additional management and financial information that helps it carries out its planning, decision- making and control responsibilities, and therefore has the ability to determine the form and content of such additional information to meet its own needs.

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

The financial situation of the municipality as at end of MARCH 2023 is indicated in the different schedules as listed below.

5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual FEBRUARY 2023	Actual MARCH 2023	Trend Analysis
Current Assets			
(Table SC3) Debtors	R 9 333 947	R 9 331 768	Slight decrease due to staff recoveries
Cash & cash equivalents:			
Cashbook balance (bank reconciliation) Primary	R 3 5025 972	R 30 034 285	Increase due to grants transfer received
Cashbook balance (bank reconciliation) Licensing	R 16 6128 092	R 42 837 931	
Current Liabilities			
(Table SC4) Creditors	R 176 032 489	R 181 677 526	Increase due to Licensing fees paid in March.
Cash Flow			
(Table C7) Receipts	R 33 658 255	R 116 443 275	Increase due to grants transfer received.
Payments	R 50 578 389	R 64 517 765	
Cash flow closing balance	R 27 630 705	R 82 183 199	
Cost Coverage indicator	0.59	2.0	Increase due to grants transfer received.
(Table C2) Operating Revenue for Month	R 7 593 416	R 89 735 001	Received to date 90.80% (benchmark 75%).
Operating Expenditure for Month	R 29 965 611	R 41 888 058	Spent to date 65.45% (benchmark 75%).
(Table C5) Capital Expenditure	R 239 650	R 24 270	Total Capex budget spent to date is 34.93% (benchmark 75%) for Month.

Item of Financial Position/ Performance	Actual FEBRUARY 2023	Actual MARCH 2023	Trend Analysis
(Table C6) Total Assets	R 126 160 971	R 178 934 314	Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue is minor tariffs charges after equitable share.
Total Liabilities	R 206 219 549	R 211 145 949	
Total Net Liabilities	R (80 058 578)	R (32 211 635)	
MFMA Compliance			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71 MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting Quarter 2 reporting

5.1 Table C4 Monthly budget statements

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2021/22	Budget Year 2022/23								Trend Analysis	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands	0	0	0	0	0	0	0	0	0	0	0	
Revenue By Source	0	0	0	0	0	0	0	0	0	0	0	
Property rates	0	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	-	
0	0	-	-	-	-	-	-	-	0%	-	-	
Rental of facilities and equipment	0	367	166	453	50	342	206	136	66%	453		Revenue based on townhalls booking
Interest earned - external investments	0	1 847	2 015	2 015	313	2 046	1 344	702	52%	2 015		December interest received in first of January 2023.
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	-	
Dividends received	0	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	-	
Licences and permits	0	174	1 575	1 575	20	135	1 050	(915)	-87%	1 575		Revenue based on air quality license renewals.
Agency services	0	66 529	70 980	70 980	6 135	43 827	47 320	(3 493)	-7%	70 980		Revenue always 1 month in arrears.
Transfers and subsidies	0	302 065	314 247	315 450	938	220 266	209 899	10 367	5%	315 450		
Other revenue	0	33 058	6 261	4 721	138	2 546	3 661	(1 115)	-30%	4 721		
Gains	0	-	40	40	-	12	27	(15)	-55%	40		
Total Revenue (excluding capital transfers and contributions)	0	404 039	395 284	395 234	7 593	269 172	263 506	5 667	2%	395 234		
0	0	-	-	-	-	-	-	-	-	-	-	
Expenditure By Type	0	0	0	0	0	0	0	0	0	0	0	
Employee related costs	0	282 313	295 644	292 012	25 242	192 964	195 887	(2 923)	-1%	292 012		Increase due to salary increment in line with the budget.
Remuneration of councillors	0	12 271	14 035	14 805	1 119	9 140	9 614	(474)	-5%	14 805		
Debt impairment	0	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	0	11 611	11 272	11 489	-	-	7 587	(7 587)	-100%	11 489		The council is in process of depreciating the assets.
Finance charges	0	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	0	5 765	5 513	4 054	148	2 162	3 194	(1 032)	-32%	4 054		Expenses done based on needs analysis.
Contracted services	0	34 933	39 032	42 348	935	10 682	27 400	(16 717)	-61%	42 348		Municipal Health services one month in arrears .
Transfers and subsidies	0	8 510	13 310	13 310	813	6 219	8 873	(2 654)	-30%	13 310		Expenses based on grant utilization.
Other expenditure	0	36 586	33 617	33 278	1 708	20 429	22 021	(1 592)	-7%	33 278		Expenses done based on needs analysis.
Losses	0	16	40	40	-	-	27	(27)	-100%	40		
Total Expenditure	0	392 005	412 463	411 337	29 966	241 596	274 603	(33 007)	-12%	411 337		
0	0	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	0	12 034	(17 179)	(16 103)	(22 372)	27 576	(11 097)	38 673	(0)	(16 103)		
Transfers and subsidies - capital (monetary allocations) (National)	0	302	-	188	-	-	63	(63)	(0)	188		
(monetary allocations) (National)	0	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital	0	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	0	12 337	(17 179)	(15 915)	(22 372)	27 576	(11 035)	-	-	(15 915)		
Taxation	0	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	0	12 337	(17 179)	(15 915)	(22 372)	27 576	(11 035)	-	-	(15 915)		
Attributable to minorities	0	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	0	12 337	(17 179)	(15 915)	(22 372)	27 576	(11 035)	-	-	(15 915)		
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	0	12 337	(17 179)	(15 915)	(22 372)	27 576	(11 035)	-	-	(15 915)		
References	0	0	0	0	0	0	0	0	0	0		
1. Material variances to be explained	0	0	0	0	0	0	0	0	0	0		
0	0	-	-	-	-	-	-	-	-	-		
0	0	-	-	-	-	-	-	-	-	-		
Total Revenue (excluding capital tr	0	404 342	395 284	395 422	7 593	269 172	263 568			395 422		

Cash flow Analysis for the Month of March 2023

Cash Flow Statement - July 2022 to June 2023													
	ACTUAL						PROJECTED						Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Opening Balance	3 773 615	39 703 369	2 085 123	3 306 497	3 893 619	3 797 933	24 122 650	5 262 457	3 492 560	42 845 984	24 539 036	3 715 619	3 773 615
Cash Inflow	116 800 986	12 874 913	56 875 133	30 424 077	33 132 361	120 565 036	27 598 952	48 570 382	97 224 889	27 613 320	27 666 910	26 887 065	626 234 024
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	876 990	731 893	1 274 418	416 899	327 687	449 777	543 515	374 423	183 857	2 517 253	1 746 276	9 637 583
Licensing	-	10 000 000	56 000 000	29 000 000	32 000 000	20 000 000	27 000 000	42 000 000	25 000 000	25 000 000	25 000 000	25 000 000	316 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	151 923	143 240	149 659	137 462	129 987	149 175	151 520	157 466	172 139	149 657	140 789	1 759 408
Subsidies and Grants	116 480 000	1 846 000	-	-	578 000	100 107 362	-	5 875 347	71 693 000	2 257 324	-	-	298 837 033
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Outflow	(80 871 232)	(50 493 159)	(55 653 759)	(29 836 955)	(33 228 047)	(100 240 319)	(46 459 145)	(50 340 279)	(57 871 465)	(45 920 268)	(48 490 327)	(52 700 427)	(652 105 382)
Salaries	(24 874 105)	(25 551 587)	(27 919 210)	(26 875 655)	(23 799 993)	(26 440 473)	(25 484 719)	(27 800 301)	(24 748 251)	(25 018 708)	(25 711 115)	(25 809 365)	(310 043 480)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(48 635 554)	(17 614 630)	(24 135 527)	-	-	(48 984 451)	(15 647 937)	(19 526 856)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(246 544 955)
Other Creditors	(7 361 573)	(7 326 942)	(3 599 022)	(2 961 300)	(9 428 054)	(24 815 395)	(5 316 489)	(3 013 122)	(15 123 214)	(2 901 562)	(4 779 212)	(8 891 062)	(95 518 947)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 369	2 085 123	3 306 497	3 893 619	3 797 933	24 122 650	5 262 457	3 492 560	42 845 984	24 539 036	3 715 619	(22 097 743)	(22 097 743)

5.2 Table SC6, 7(1) and 7(2) Grants received and spent for March

Description	Original Budget	Adj ustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual February	Actual March	Balance	Comment
RAMS	2 606 000	0	-	1 824 000	2 061 459	49 860	541 677	-237 459	Interns Stipend
FMG	1 400 000	0	0	1 400 000	752 712	33 663	273 943	647 288	Interns Stipend
EPWP	1 283 000	0	384 000	1 283 000	941 869	140 107	133 869	341 131	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	12 900 000	0	9 439 809	6 108 633.99	667 204	697 399	6 791 366	Payment of salaries
Aerotropolis sector	0	1 140 435	0	1 140 435	460 067	0.00	259 726.50	680 369	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
Org Plus	0	250 000	0	250 000	250 000	0.00	0.00	0	Procurement of system
Boipatong Monument	2 940 000	0	0	0	301 249	0	0	-301 249	Salaries
Total	20 256 000	14 290 435	384 000	15 337 244	10 875 989	856 494	1 906 615	7 921 446	

6. DISCUSSIONS

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

6.1 Financial Position

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

The net assets of Council are primarily composed of reserves that Council has built up over the years. The nature of these reserves can be either ring-fenced for specific use only (non-distributable reserves), or redistributable for other use as determined by Council. It must be noted that these reserves are non-cash items and Council's cash held as investments do not match these reserves.

a) Current Assets

Debtors Management and Credit Control Status for the month ending March.

The debtor's book balance of the municipality as attached in annexure A is R 10 285 868 less bad debts impairment R 954 100 resulting to R 9 331 768.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
0	0	0	2 446 405	0	0	0	7 839 463	10 285 868

Bank reconciliation

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

The Council has four operating bank accounts Account to be reported on namely:

- Two Primary bank accounts, and
- Two License bank accounts

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

The cashbook shows a favorable balance of R 72 872 216 as at end of March.

The remaining cash balance must meet operational requirements till end of February 2023, until receipt of the next equitable Share tranche due in March 2023.

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 181 677 526 payable to the creditors in March 2023. An amount of R 124 557 502 is due payable to the licensing authority.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
34 950 120	0	0	0	0	0	0	146 727 406	181 677 526

c) Net Assets

Reserves

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

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

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

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

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

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

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

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

d) Cash Flow

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

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

Annexure "E" is Council's cash flow statement which indicates the movements on the main bank accounts. The incoming receipts amount to R 116 443 275 outgoing payments were made to the amount of R 64 517 765. Taking into account the opening cashbook balance, this left a favorable closing balance of R 82 183 199 as end of March 2023 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

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

Monthly fixed operating expenditure

$$\text{The cost coverage formula} = \frac{=R (72\ 872\ 216) + R0}{R\ 34\ 368\ 582}$$

$$= \underline{2.0\ \text{TIMES}}$$

The cost coverage of the municipality indicates 0.59 monthly fixed operating expenditure and shows that the cash flow of the municipality is unfavorable. Our cash formula on hand must cover at least until end of March 2023 as the next equitable share allocation is in March 2023. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2020/2021 as well as 2021/22.

Grant allocations and expenditure:

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

Equitable Share

First tranche of Equitable Share for 2022/23 amounting to R 115 180 110 was received in month of July and second tranche of R 97 192 000 in December and R 81 338 000 March.

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 273 943 in month of March, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

- One intern in income and budget section
- One intern in Expenditure section
- One interns in Supply Chain Management
- One intern in office of the Municipal Manager

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

Rural Roads Assets Management Grant

First tranche of R 1 842 000 received in August, Expenditure incurred of 541 886.62 March.

HIV/Aids

Allocation received in January R 4 629 009 for HIV&AIDS, expenditure incurred for the month of March amount of R 697 399.40.

Extended Public Works Projects

First tranche of R 321 000 received in August, second tranche of 578 000 received November and R 384 000 in February..
Expenditure incurred in month of March is R 133 869.

YOUTH CENTRES (National Youth Development Agency)

Expenditure incurred during month of March R 24 650.

Grant payments to Local Municipalities:

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

6.2 Financial Performance

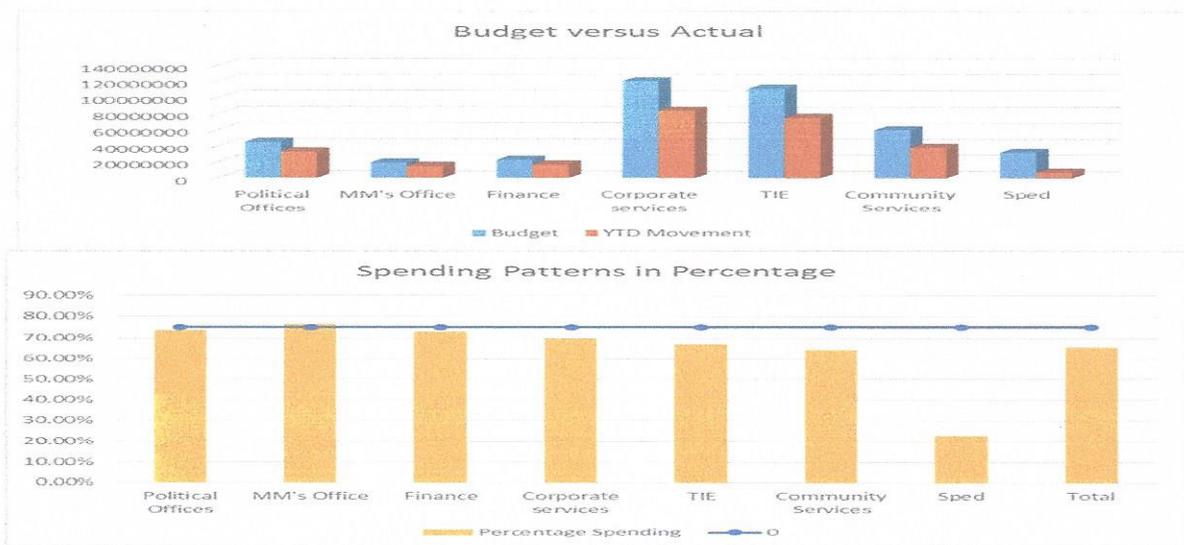
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

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

“See Annexures G, H & I”

Actual revenue and expenditure

Annexure “G” represents the organizational Operating Revenue and Expenditure which illustrates that R 89 735 001 was generated in revenue R 41 888 058 in expenditure.



a) Pro-Rata Operating Comparative Analysis (Budget vs. Actual by Cluster)

The Total Performance of the municipality as per our findings and reviews are as follows:

As the month of March 2023 signals the 3rd month of the Third quarter 2022/23 financial year, spending trends ought to be around 75%. “Other Income” consists of income items such as, profit on sale of assets; skills levy income, tender income and commission on salaries.

The monthly performance indicates that total operating expenditure rate is standing at 65.45% and revenue is at 90.80% of the pro rata budget.

Intervention measures:

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

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

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

Annexure “H” represents the Capital expenditure and Revenue sources. Expenditure incurred for the month of March R 24 270 an amount of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

(Annexure I) The spending analysis on own fixed assets as at the end of the month of March 2023 is shown in the table below:-

Description	Budget	Adjustment Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Procurement of Machinery	0	700 834	0	0	0	700 834	0
Furniture and equipment	279 250	279 250	24 270	0	132 500	146 750	47.4
COMPUTER EQUIPMENT AND NETWORKS	100 000	100 000	0	8 526	0	91 474	0.0
NEW ICT EQUIPMENT	800 000	800 000	-	245 608	476 910	265 365	59.6
Vehicles	1 266 163	565 329	0	565 329	0	0	0.0
Total	2 445 413	2 445 413	24 270	819 462	609 409	1 204 423	24.9

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

Asset Management

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

No other matters of material significance to report for Asset Management.

6.3 Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

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

Finance is pleased to inform the Committee that our obligations in terms of compiling the annual financial statements within the prescripts of GRAP and the requirements of the MFMA have been duly met on time.

It must be noted that the individual Clusters are responsible to action projects and programed based on their planned OPEX and CAPEX budgets as aligned with their overall SDBIPs. Finance facilitates and supports the Clusters in an overview capacity to ensure that required targets are met. However, without full cooperation of the Clusters in providing substantiation to the comparative reports, Finance cannot completely assure the quality and accuracy of the information disclosed in this report.

See Attached Annexures reflecting detail information:

- "A" – Debtors Age Analysis
- "B" – Investment Schedule
- "C" – Bank Reconciliations
- "D" – Creditors Age Analysis
- "E" – Cash Flow Statement
- "F" – Grants Allocation and Expenditure
- "G" – Operating Revenue and Expenditure
- "H" – Capital Expenditure and Revenue Source
- "I" – Capital Projects Progress
- "J" – MFMA Compliance

RECOMMENDED:

THAT the financial management report as at the end February 2023 as per attach as annexure "A" to "J" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.



MR. C STEYN
ACTING CHIEF FINANCIAL OFFICER

2023/04/18

Date

CLLR. JS MOCHAWE
MMC FOR FINANCE

Date

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Contact details:

Budget submission enquiries:
Lawrence Gqesha
National Treasury
Tel: (012) 315-5971
Electronic documents: lgdocuments@treasury.gov.za

Preparation Instructions	
Municipality Name:	DC42 Sediberg
CFO Name:	
Tel:	
Fax:	
E-Mail:	
Reporting period:	M09 March
MTREF:	2022
Budget Year:	2022/23
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality
Name Votes & Sub-Votes	
Printing Instructions	Importants documents which provide essential assistance
<p><u>Showing / Hiding Columns</u></p> <p>Hide Reference columns on all sheets</p> <p>Hide Pre-audit columns on all sheets</p> <p><u>Showing / Clearing Highlights</u></p> <p>Clear Highlights on all sheets</p>	<p><u>MFMA Budget Circular 2011/12</u> Click to view</p> <p><u>MBRR Budget Formats Guide</u> Click to view</p> <p><u>Dummy Budget Guide</u> Click to view</p> <p><u>Funding Compliance Guide</u> Click to view</p> <p><u>MFMA Return Forms</u> Click to view</p>

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

15.5
15.6
15.7
15.8

Performance Function
Utilities Admin
Special Projects
Heidelberg Airport

15.5 - Performance Function
15.6 - Utilities Admin
15.7 - Special Projects
15.8 - Heidelberg Airport

DC42 Sedibeng - Contact Information

A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	

DC42 Sedibeng - Table C1 Monthly Budget Statement Summary - M09 March

Description	2021/22			Budget Year 2022/23					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	--	--	--	--	--	--	--	--	--
Service charges	--	--	--	--	--	--	--	--	--
Investment revenue	1 847	2 015	2 015	237	2 282	1 512	771	51%	2 015
Transfers and subsidies	302 065	314 247	315 450	83 245	303 511	236 287	67 224	28%	315 450
Other own revenue	100 127	79 021	77 769	6 254	53 114	58 610	(5 495)	-9%	77 769
Total Revenue (excluding capital transfers and contributions)	404 039	395 284	395 234	89 735	358 907	296 498	62 509	21%	395 234
Employee costs	282 313	295 644	292 012	23 592	216 556	219 919	(3 363)	-2%	292 012
Remuneration of Councilors	12 271	14 035	14 805	1 875	11 015	10 912	104	1%	14 805
Depreciation & asset impairment	11 611	11 272	11 489	--	--	8 563	(8 563)	-100%	11 489
Finance charges	--	--	--	--	--	--	--	--	--
Inventory consumed and bulk purchases	5 765	5 513	4 047	285	2 447	3 407	(960)	-28%	4 047
Transfers and subsidies	8 510	13 310	13 310	831	7 051	9 983	(2 932)	-29%	13 310
Other expenditure	71 535	72 889	75 679	15 304	46 416	56 004	(9 588)	-17%	75 679
Total Expenditure	392 005	412 463	411 337	41 888	283 484	308 738	(25 303)	-8%	411 337
Surplus/(Deficit)	12 034	(17 179)	(16 103)	47 847	75 423	(12 340)	87 893	-709%	(16 103)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	302	--	188	--	--	94	#	#	188
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies capital (n-kind - all)	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions	12 337	(17 179)	(15 915)	47 847	75 423	(12 286)	87 708	-714%	(15 915)
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	12 337	(17 179)	(15 915)	47 847	75 423	(12 286)	87 708	-714%	(15 915)
Capital expenditure & funds sources									
Capital expenditure	1 806	2 445	2 633	24	609	1 928	(1 319)	-48%	2 633
Capital transfers recognised	582	--	188	--	--	94	(94)	-100%	188
Borrowing	--	--	--	--	--	--	--	--	--
Internally generated funds	1 223	2 445	2 445	24	609	1 834	(1 223)	-67%	2 445
Total sources of capital funds	1 806	2 445	2 633	24	609	1 928	(1 319)	-48%	2 633
Financial position									
Total current assets	26 429	8 569	22 346		83 725				22 346
Total non current assets	94 600	75 787	85 744		95 209				85 744
Total current liabilities	199 265	182 404	202 241		181 875				202 241
Total non current liabilities	30 332	28 872	30 332		29 271				30 332
Community wealth/Equity	(108 568)	(109 741)	(108 568)		(32 212)				(108 568)
Cash flows									
Net cash from (used) operating	56 924	4 368	6 434	51 926	64 364	4 825	(59 539)	-1234%	6 434
Net cash from (used) investing	(1 806)	(2 445)	(2 633)	(24)	(609)	(1 975)	(1 366)	69%	(2 633)
Net cash from (used) financing	--	--	--	--	--	--	--	--	--
Cash/cash equivalents at the month/year end	65 299	7 577	22 229	--	82 163	21 279	(60 904)	-288%	22 229
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys+1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	--	--	--	2 446	--	--	--	7 839	10 286
Creditors Age Analysis									
Total Creditors	34 950	--	--	--	--	--	--	146 727	181 678

DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		327 584	311 789	312 153	82 721	304 168	234 024	70 144	30%	312 153
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		327 584	311 789	312 153	82 721	304 168	234 024	70 144	30%	312 153
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 527	4 897	4 897	30	480	3 673	(3 193)	-87%	4 897
Community and social services		2 353	3 322	3 322	(2)	313	2 491	(2 178)	-87%	3 322
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		174	1 575	1 575	32	167	1 181	(1 014)	-86%	1 575
Economic and environmental services		69 018	73 586	73 586	6 724	52 070	55 189	(3 119)	-6%	73 586
Planning and development		2 489	2 606	2 606	542	2 061	1 954	107	5%	2 606
Road transport		66 529	70 980	70 980	6 182	50 009	53 235	(3 226)	-6%	70 980
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	5 213	5 912	4 786	260	2 189	3 646	(1 457)	-40%	4 786
Total Revenue - Functional	2	404 342	395 284	395 422	89 735	358 907	296 532	62 376	21%	395 422
Expenditure - Functional										
Governance and administration		205 584	218 985	221 440	19 156	155 228	165 234	(10 006)	-6%	221 440
Executive and council		46 340	52 709	55 625	4 932	40 436	41 038	(602)	-1%	55 625
Finance and administration		153 212	159 634	159 133	13 809	108 935	119 194	(10 259)	-9%	159 133
Internal audit		6 032	6 642	6 682	365	5 857	5 022	835	17%	6 682
Community and public safety		67 082	69 468	69 088	13 210	43 330	51 924	(8 594)	-17%	69 088
Community and social services		33 235	34 749	33 624	2 465	22 820	25 501	(2 681)	-11%	33 624
Sport and recreation		3 066	3 208	3 404	308	2 605	2 504	101	4%	3 404
Public safety		5 241	5 146	5 610	429	3 626	4 094	(468)	-11%	5 610
Housing		1 930	1 755	1 759	137	1 340	1 318	22	2%	1 759
Health		23 611	24 640	24 691	9 871	12 939	18 506	(5 567)	-30%	24 691
Economic and environmental services		98 893	101 859	99 813	7 996	71 756	75 376	(3 620)	-5%	99 813
Planning and development		24 729	26 455	24 491	2 190	16 907	18 860	(1 953)	-10%	24 491
Road transport		69 106	70 801	71 426	5 440	52 012	53 417	(1 405)	-3%	71 426
Environmental protection		5 058	4 602	3 897	366	2 837	3 099	(262)	-8%	3 897
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		20 446	22 122	20 996	1 525	13 170	16 253	(3 083)	-19%	20 996
Total Expenditure - Functional	3	392 005	412 463	411 337	41 888	283 484	308 788	(25 303)	-8%	411 337
Surplus/ (Deficit) for the year		12 337	(17 179)	(15 915)	47 847	75 423	(12 256)	87 679	-71%	(15 915)

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	20 446	22 122	20 906	1 525	13 170	16 253	(3 083)	(0)	20 986	
Abattoirs										
Air Transport	4 842	6 755	4 564	456	2 616	3 973	(1 357)	(0)	4 564	
Forestry										
Licensing and Regulation										
Markets	12 377	12 055	13 080	808	8 093	9 778	(1 685)	(0)	13 080	
Tourism	3 227	3 302	3 352	261	2 461	2 502	(41)	(0)	3 352	
Total Expenditure - Functional	3	392 005	412 463	411 337	41 888	283 484	308 788	(25 303)	(0)	411 337
Surplus/ (Deficit) for the year		12 337	(17 179)	(15 915)	47 847	75 423	(12 256)	87 679	(0)	(15 915)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The 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 placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	29 997	62 375 668	-	-	-
check opexp balance	-	-	-	-	-	-	-	-0	-	-

DC42 Sedibeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		317 037	299 237	299 320	82 024	297 668	224 469	73 199	32.6%	299 320
Vote 03 - Corporate Services		4 453	4 416	4 786	(2)	2 402	3 497	(1 096)	-31.3%	4 786
Vote 04 - Roads And Transport		69 192	75 161	75 161	6 756	52 237	56 371	(4 133)	-7.3%	75 161
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		13 660	16 469	16 155	957	6 601	12 195	(5 594)	-45.9%	16 155
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	404 342	395 264	395 422	89 735	358 907	296 532	62 376	21.6%	395 422
Expenditure by Vote	1									
Vote 01 - Executive & Council		46 101	52 426	55 535	4 930	40 363	49 904	(551)	-1.3%	55 535
Vote 02 - Budget & Treasury Office		19 029	20 865	22 876	1 536	16 626	16 746	(120)	-0.7%	22 876
Vote 03 - Corporate Services		131 879	132 687	130 716	11 829	89 889	98 430	(8 541)	-8.7%	130 716
Vote 04 - Roads And Transport		103 232	107 326	106 118	16 407	71 991	79 895	(7 904)	-9.9%	106 118
Vote 05 - Planning & Development		17 963	17 902	17 174	1 353	12 193	13 063	(870)	-6.7%	17 174
Vote 06 - Community & Social Services		60 524	66 975	65 123	4 905	41 169	49 311	(8 142)	-16.5%	65 123
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		13 277	14 091	13 794	927	11 264	10 439	825	7.9%	13 794
Total Expenditure by Vote	2	392 005	412 463	411 337	41 888	263 464	308 788	(25 303)	-8.2%	411 337
Surplus/ (Deficit) for the year	2	12 337	(17 179)	(15 915)	47 847	75 423	(12 256)	87 679	-715.4%	(15 915)

Vote 13 -											
Vote 14 -											
Vote 15 - Other	13 277	14 091	13 794	827	11 264	10 439	825	8%		13 794	
15.1 - Cook's Office	254	297	105	2	84	143	(60)	-42%		105	
15.2 - Igr Unit Administration	167	21	31	-	-	21	(21)	-100%		31	
15.3 - Audit Function	6 032	6 642	6 682	365	5 857	5 002	855	17%		6 682	
15.4 - Risk Function	1 021	1 058	1 057	83	804	793	11	1%		1 057	
15.5 - Performance Function	1 076	1 139	921	50	756	745	11	2%		921	
15.6 - Utilities Admin	4 724	4 945	4 999	428	3 763	3 736	28	1%		4 999	
15.7 - Special Projects	-	-	-	-	-	-	-	-		-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-		-	
Total Expenditure by Vote	2	392 005	412 463	411 337	41 888	283 484	308 788	(25 303)	(6)	411 337	
Surplus/ (Deficit) for the year	2	12 337	(17 179)	(15 915)	47 847	75 423	(12 256)	87 679	(6)	(15 915)	

Footnotes

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

check revenue
check expenditure

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Rental of facilities and equipment		367	166	453	(18)	323	268	55	21%	453
Interest earned - external investments		1 847	2 015	2 015	237	2 282	1 512	771	51%	2 015
Interest earned - outstanding debtors										
Dividends received										
Fines, penalties and forfeits										
Licences and permits		174	1 575	1 575	32	167	1 181	(1 014)	-86%	1 575
Agency services		66 529	70 980	70 980	6 182	50 009	53 235	(3 226)	-6%	70 980
Transfers and subsidies		302 065	314 247	315 460	83 245	303 511	236 287	67 224	28%	315 460
Other revenue		33 058	6 261	4 721	58	2 604	3 626	(1 320)	-34%	4 721
Gains			40	40		12		12	#DIV/0!	40
Total Revenue (excluding capital transfers and contributions)		404 039	395 284	395 234	89 735	358 907	296 408	62 500	21%	395 234
Expenditure By Type										
Employee related costs		282 313	295 644	292 012	23 592	216 556	219 919	(3 363)	-2%	292 012
Remuneration of councillors		12 271	14 035	14 805	1 875	11 015	10 912	104	1%	14 805
Debt impairment										
Depreciation & asset impairment		11 611	11 272	11 489			8 563	(8 563)	-100%	11 489
Finance charges										
Bulk purchases - electricity										
Inventory consumed		5 765	5 513	4 047	285	2 447	3 407	(960)	-28%	4 047
Contracted services		34 933	39 032	42 355	11 460	22 142	31 138	(8 996)	-29%	42 355
Transfers and subsidies		8 510	13 310	13 310	831	7 051	9 983	(2 932)	-29%	13 310
Other expenditure		36 586	33 617	33 278	3 844	24 274	24 836	(562)	-2%	33 278
Losses		16	40	40			30	(30)	-100%	40
Total Expenditure		392 005	412 463	411 337	41 888	283 484	308 788	(25 303)	-8%	411 337
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 034	(17 179)	(16 103)	47 847	75 423	(12 380)	87 803	(0)	(16 103)
Transfers and subsidies - capital (monetary allocations) (National / Provincial/Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		302		188			94	(94)	(0)	188
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		12 337	(17 179)	(15 915)	47 847	75 423	(12 286)			(15 915)
Taxation										
Surplus/(Deficit) after taxation		12 337	(17 179)	(15 915)	47 847	75 423	(12 286)			(15 915)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		12 337	(17 179)	(15 915)	47 847	75 423	(12 286)			(15 915)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		12 337	(17 179)	(15 915)	47 847	75 423	(12 286)			(15 915)

DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	47	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		280	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		1 223	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633
Vote 04 - Roads And Transport		302	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	1 806	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633
Total Capital Expenditure		1 806	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633
Capital Expenditure - Functional Classification										
Governance and administration		1 503	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 503	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		302	-	-	-	-	-	-	-	-
Planning and development		302	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1 806	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633
Funded by:										
National Government		582	-	-	-	-	-	-	-	-
Provincial Government		-	-	188	-	-	94	(94)	-100%	188
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		582	-	188	-	-	94	(94)	-100%	188
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 223	2 445	2 445	24	609	1 834	(1 225)	-67%	2 445
Total Capital Funding		1 806	2 445	2 633	24	609	1 928	(1 319)	-68%	2 633

Notes:

1. 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).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

Vote 09 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
15.1 - Cash Office	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	1 896	2 445	2 633	24	609	1 928	(1 319)	(0)	2 633	
Total Capital Expenditure	1 896	2 445	2 633	24	609	1 928	(1 319)	(0)	2 633	

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

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2021/22		Budget Year 2022/23		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		18 423	6 961	20 232	73 569	20 232
Call investment deposits		6	-	798	824	798
Consumer debtors		-	-	-	-	-
Other debtors		8 000	1 245	1 316	9 332	1 316
Current portion of long-term receivables		-	-	-	-	-
Inventory		(0)	362	-	-	-
Total current assets		26 429	8 569	22 346	83 725	22 346
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		88 483	70 186	80 262	89 092	80 262
Biological		-	-	-	-	-
Intangible		1 222	687	587	1 222	587
Other non-current assets		4 895	4 914	4 895	4 895	4 895
Total non current assets		94 600	75 787	85 744	95 209	85 744
TOTAL ASSETS		121 029	84 356	108 090	178 934	108 090
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		135	117	135	198	135
Trade and other payables		199 129	182 287	202 105	181 678	202 105
Provisions		-	-	-	-	-
Total current liabilities		199 265	182 404	202 241	181 876	202 241
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		30 332	28 872	30 332	29 271	30 332
Total non current liabilities		30 332	28 872	30 332	29 271	30 332
TOTAL LIABILITIES		229 597	211 275	232 573	211 146	232 573
NET ASSETS	2	(108 568)	(126 920)	(124 483)	(32 212)	(124 483)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(108 568)	(108 741)	(108 568)	(32 212)	(108 568)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(108 568)	(108 741)	(108 568)	(32 212)	(108 568)

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges										
Other revenue		366 769	320 022	319 660	30 058	469 065	239 745	229 320	96%	319 660
Transfers and Subsidies - Operational		301 711	314 247	314 497	86 149	96 317	235 873	(139 556)	-59%	314 497
Transfers and Subsidies - Capital										
Interest		1 847	2 015	2 015	237	2 282	1 512	771	51%	2 015
Dividends										
Payments										
Suppliers and employees		(613 403)	(631 916)	(629 739)	(64 518)	(503 300)	(472 304)	30 995	-7%	(629 739)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 924	4 368	6 434	51 926	64 364	4 825	(59 539)	-1234%	6 434
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		(1 806)	(2 445)	(2 633)	(24)	(609)	(1 975)	(1 366)	69%	(2 633)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 806)	(2 445)	(2 633)	(24)	(609)	(1 975)	(1 366)	69%	(2 633)
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		55 118	1 923	3 800	51 901	63 755	2 850			3 800
Cash/cash equivalents at beginning		10 181	5 654	18 429	52 751	18 429	18 429			18 429
Cash/cash equivalents at month/year end:		65 299	7 577	22 229	104 652	82 184	21 279			22 229

DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Variances was Not Calculated			
2	Expenditure By Type Variances was Not Calculated			
3	Capital Expenditure Variances was Not Calculated			
4	Financial Position Variances was Not Calculated			
5	Cash Flow Variances was Not Calculated			
6	Measurable performance			
7	Municipal Entities			

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2021/22		Budget Year 2022/23		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	2.7%	2.8%	0.0%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-183.4%	-166.1%	-186.2%	-564.0%	-186.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	13.3%	4.7%	11.0%	46.0%	11.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.2%	3.8%	10.4%	40.9%	10.4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.0%	0.3%	0.3%	2.6%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		69.9%	74.8%	73.9%	60.3%	73.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.3%	0.7%	0.4%	0.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		2.9%	2.9%	2.9%	0.0%	3.7%
BP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash - Investments)/monthly fixed operational expenditure		0.0%	#####	#####	0.0%	#####

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lilo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-	
Receivables from Non-exchange Transactions - Property Rates	1400										-	-	
Receivables from Exchange Transactions - Waste Water Management	1500										-	-	
Receivables from Exchange Transactions - Waste Management	1600										-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-	
Interest on Arrear Debtor Accounts	1810										-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1920										-	-	
Other	1900	-	-	-	2 446	-	-	-	7 839	10 286	10 286	-	954
Total By Income Source	2000	-	-	-	2 446	-	-	-	7 839	10 286	10 286	-	954
2021/22 - totals only		0	0	0	93172	1451836	0	0	1074136	2 619	2 619	0	959576
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	2 446	-	-	-	7 839	10 286	10 286	-	954
Commercial	2300										-	-	
Households	2400										-	-	
Other	2500										-	-	
Total By Customer Group	2600	-	-	-	2 446	-	-	-	7 839	10 286	10 286	-	954

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2022/23							Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	
Creditors Age Analysis By Customer Type									
Bulk Electricity	0100								-
Bulk Water	0200								-
PAYE deductions	0300								-
VAT (output less input)	0400	123	-	-	-	-	-	-	123
Pensions / Retirement deductions	0500								-
Loan repayments	0600								-
Trade Creditors	0700								-
Auditor General	0800								-
Other	0900	34 827	-	-	-	-	-	146 727	181 555
Total By Customer Type	1000	34 950	-	-	-	-	-	146 727	181 678

DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	-1.2									
Operating Transfers and Grants										
National Government:		289 954	299 280	299 280	82 287	296 942	224 460	72 482	32.3%	299 280
Equitable Share		285 545	293 991	293 991	81 338	293 186	220 493	72 693	33.0%	293 991
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	138	942	962	(20)	-2.1%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	274	753	1 050	(297)	-28.3%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	3	2 186	2 606	2 606	542	2 061	1 954	107	5.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11 561	14 967	16 170	957	6 569	11 627	(5 258)	-44.5%	16 170
Capacity Building and Other Grants		11 561	14 967	16 170	957	6 569	11 627	(5 258)	-44.5%	16 170
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	302 065	314 247	315 450	83 245	303 511	236 387	67 224	28.3%	315 450
Capital Transfers and Grants										
National Government:		302	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	188	-	-	94	(94)	-100.0%	188
Capacity Building and Other Grants		-	-	188	-	-	94	(94)	-100.0%	188
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	302	-	188	-	-	94	(94)	-100.0%	188
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	302 367	314 247	315 637	83 245	303 511	236 380	67 130	28.4%	315 637

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		357 939	377 926	375 858	39 554	263 406	282 179	(18 773)	-6.7%	375 858
Equitable Share		353 804	372 637	370 569	38 604	259 649	278 212	(18 563)	-6.7%	370 569
Expanded Public Works Programme Integrated Grant		1 023	1 293	1 283	134	942	962	(20)	-2.1%	1 283
Local Government Financial Management Grant		926	1 400	1 400	274	753	1 050	(297)	-28.3%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	542	2 062	1 965	108	5.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 661	16 504	16 170	982	6 895	12 211	(5 316)	-43.5%	16 170
Capacity Building and Other Grants		14 661	16 504	16 170	982	6 895	12 211	(5 316)	-43.5%	16 170
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		373 150	394 430	392 028	40 536	270 301	294 390	(24 089)	-8.2%	392 028
Capital expenditure of Transfers and Grants										
National Government:		582	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		280	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	188	-	-	94	(94)	-100.0%	188
Capacity Building and Other Grants		-	-	188	-	-	94	(94)	-100.0%	188
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		582	-	188	-	-	94	(94)	-100.0%	188
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		373 732	394 430	392 216	40 536	270 301	294 483	(24 183)	-8.2%	392 216

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2022/23				YTD variance %
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Provincial Government:		1 504	-	-	(1 504)	-100.0%
Health Subsidy		-	-	-	-	
Sport And Recreation		1 504	-	-	(1 504)	-100.0%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 504	-	-	(1 504)	-100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 504	-	-	(1 504)	-100.0%

DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25		
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		15	13	17	64	31	129	21	50	(18)	38	38	54	453	480	509		
Interest earned - external investments		111	179	309	261	236	257	380	313	237	168	168	(603)	2 015	2 325	2 464		
Interest earned - outstanding debtors																		
Dividends received																		
Fines, penalties and forfeits																		
Licenses and permits		55	10	5	10	10	30	(5)	20	32	131	131	1 146	1 575	1 680	1 875		
Agency services		5 747	7 128	7 536	6 424	6 181	4 676	6 135	6 182	5 915	5 915	9 141	70 980	75 239	79 753			
Transfers and Subsidies - Operational		1 824	1 846	-	-	578	125	-	5 795	86 149	26 208	26 208	165 764	314 497	324 273	337 326		
Other revenue		140 291	26 757	28 110	21 333	20 226	115 863	20 779	21 345	23 862	20 554	20 554	(213 022)	246 652	260 463	276 090		
Cash Receipts by Source		142 296	34 552	35 569	29 204	27 505	122 586	25 852	33 658	116 443	53 014	53 014	(37 520)	636 172	664 499	688 016		
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																		
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	40	42		
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		142 296	34 552	35 569	29 204	27 505	122 586	25 852	33 658	116 443	53 014	53 014	(37 520)	636 172	664 499	688 016		
Cash Payments by Type																		
Employee related costs		24 623	25 024	27 409	24 497	26 453	24 282	25 179	27 447	25 941	25 569	25 569	24 832	306 824	309 195	343 590		
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	14 947	-		
Interest paid																		
Bulk purchases - Electricity																		
Acquisitions - water & other inventory																		
Contracted services																		
Grants and subsidies paid - other municipalities																		
Grants and subsidies paid - other																		
General expenses		55 287	25 271	26 517	3 670	5 113	74 285	23 439	23 073	37 979	26 910	26 910	(8 639)	322 915	349 403	330 486		
Cash Payments by Type		80 910	50 294	59 927	28 167	31 566	98 668	48 618	50 520	63 919	52 478	52 478	16 193	629 739	675 545	674 077		
Other Cash Flows/Payments by Type																		
Capital assets		45	87	161	14	-	37	-	240	24	219	219	1 585	2 633	1 800	1 908		
Repayment of borrowing		395	499	74	699	788	472	161	58	598	-	-	(3 744)	-	-	-		
Other Cash Flows/Payments																		
Total Cash Payments by Type		81 351	50 881	56 162	28 881	32 354	99 177	48 778	50 818	64 542	52 698	52 698	14 034	632 372	675 345	675 985		
NET INCREASE/(DECREASE) IN CASH HELD		60 945	(14 328)	(20 993)	323	(4 849)	23 409	(22 927)	(17 160)	51 901	317	317	(51 554)	3 800	(10 847)	22 074		
Cash/cash equivalents at the month/year beginning:		18 429	79 374	63 045	42 452	42 775	37 506	61 335	38 408	21 249	73 150	73 467	73 783	18 429	22 229	11 382		
Cash/cash equivalents at the month/year end:		79 374	63 045	42 452	42 775	37 506	61 335	38 408	21 249	73 150	73 467	73 783	22 229	22 229	11 382	33 456		

DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2021/22		Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	150	204	204	45	45	204	159	77.8%	2%
August	150	204	204	87	133	408	275	67.4%	5%
September	150	204	204	161	294	611	317	51.9%	12%
October	150	204	204	14	308	815	507	62.2%	13%
November	150	204	204	-	-	1 019	-	-	-
December	150	204	204	37	#VALUE!	1 223	#VALUE!	#VALUE!	#VALUE!
January	150	204	235	-	-	1 458	-	-	-
February	150	204	235	240	#VALUE!	1 693	#VALUE!	#VALUE!	#VALUE!
March	150	204	235	24	#VALUE!	1 928	#VALUE!	#VALUE!	#VALUE!
April	150	204	235	-	-	2 163	-	-	-
May	150	204	235	-	-	2 398	-	-	-
June	150	204	235	-	-	2 633	-	-	-
Total Capital expenditure	1 806	2 445	2 633	609					

Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi/Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets									
Operational Buildings									
Municipal Offices									
Pay/Enquiry Points									
Building 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									
Intangible Assets									
Services									
Licences and Rights									
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications									
Local Settlement Software Applications									
Unspecified									
Computer Equipment	1 196	800	800		477	600	123	20.5%	800
Computer Equipment	1 196	800	800		477	600	123	20.5%	800
Furniture and Office Equipment	161	279	279	24	132	209	77	36.7%	279
Furniture and Office Equipment	161	279	279	24	132	209	77	36.7%	279
Machinery and Equipment									
Machinery and Equipment									
Transport Assets									
Transport Assets									
Land									
Land									
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	1	1 357	1 079	1 079	24	609	809	24.7%	1 079

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital expenditure in Table C5

check balance

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Ports										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Fair/Rambla/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets	1 200	900	900	56	716	675	(41)	-6.0%	900	
Operational Buildings	1 200	900	900	56	716	675	(41)	-6.0%	900	
Municipal Offices	1 200	900	900	56	716	675	(41)	-6.0%	900	
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										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Lease Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment	187	172	172	--	12	129	117	90.6%	172	
Furniture and Office Equipment	187	172	172	--	12	129	117	90.6%	172	
Machinery and Equipment	146	200	200	--	136	150	14	9.0%	200	
Machinery and Equipment	146	200	200	--	136	150	14	9.0%	200	
Transport Assets	1 652	1 908	422	1	215	688	473	68.7%	422	
Transport Assets	1 652	1 908	422	1	215	688	473	68.7%	422	
Land	--	--	--	--	--	--	--	--	--	
Land	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	
Total Repairs and Maintenance Expenditure	1	4 977	5 312	2 686	67	1 407	2 498	1 091	43.7%	2 686

Theatres	33	33	33	--	--	24	24	100.0%	33
Libraries	--	--	--	--	--	--	--	--	--
Cemeteries/Crematoria	--	--	--	--	--	--	--	--	--
Police	--	--	--	--	--	--	--	--	--
Parks	--	--	--	--	--	--	--	--	--
Public Open Space	--	--	--	--	--	--	--	--	--
Nature Reserves	--	--	--	--	--	--	--	--	--
Public Ablution Facilities	--	--	--	--	--	--	--	--	--
Markets	849	848	849	--	--	636	636	100.0%	849
Stalls	--	--	--	--	--	--	--	--	--
Abattoirs	--	--	--	--	--	--	--	--	--
Airports	71	61	71	--	--	51	51	100.0%	71
Fair/Trade/Bus Terminals	373	373	373	--	--	280	280	100.0%	373
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	810	930	810	--	--	637	637	100.0%	810
Operational Buildings	810	930	810	--	--	637	637	100.0%	810
Municipal Offices	764	885	764	--	--	603	603	100.0%	764
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--
Yards	--	--	--	--	--	--	--	--	--
Stores	--	--	--	--	--	--	--	--	--
Laboratories	--	--	--	--	--	--	--	--	--
Training Centres	--	--	--	--	--	--	--	--	--
Manufacturing Plant	--	--	--	--	--	--	--	--	--
Depots	46	44	46	--	--	34	34	100.0%	46
Capital Spares	--	--	--	--	--	--	--	--	--
Housing	--	--	--	--	--	--	--	--	--
Staff Housing	--	--	--	--	--	--	--	--	--
Social Housing	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Intangible Assets	823	1 358	823	--	--	751	751	100.0%	823
Services	--	--	--	--	--	--	--	--	--
Licences and Rights	823	1 358	823	--	--	751	751	100.0%	823
Water Rights	--	--	--	--	--	--	--	--	--
Effluent Licences	--	--	--	--	--	--	--	--	--
Solid Waste Licences	--	--	--	--	--	--	--	--	--
Computer Software and Applications	823	1 358	823	--	--	751	751	100.0%	823
Lease Settlement Software Applications	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--
Computer Equipment	4 925	5 464	4 827	--	--	3 779	3 779	100.0%	4 827
Computer Equipment	4 925	5 464	4 827	--	--	3 779	3 779	100.0%	4 827
Furniture and Office Equipment	1 159	443	1 139	--	--	680	680	100.0%	1 139
Furniture and Office Equipment	1 159	443	1 139	--	--	680	680	100.0%	1 139
Machinery and Equipment	790	677	786	--	--	562	562	100.0%	786
Machinery and Equipment	790	677	786	--	--	562	562	100.0%	786
Transport Assets	358	45	358	--	--	190	190	100.0%	358
Transport Assets	358	45	358	--	--	190	190	100.0%	358
Land	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Total Depreciation	1	11 611	11 272	11 489	--	8 563	8 563	100.0%	11 489

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target

Month	2021/22	Original Budget	Adjusted Budg	Monthly actual
Jul	150	204	204	45
Aug	150	204	204	87
Sep	150	204	204	161
Oct	150	204	204	14
Nov	150	204	204	-
Dec	150	204	204	37
Jan	150	204	235	-
Feb	150	204	235	240
Mar	150	204	235	24
Apr	150	204	235	-
May	150	204	235	-
Jun	150	204	235	-

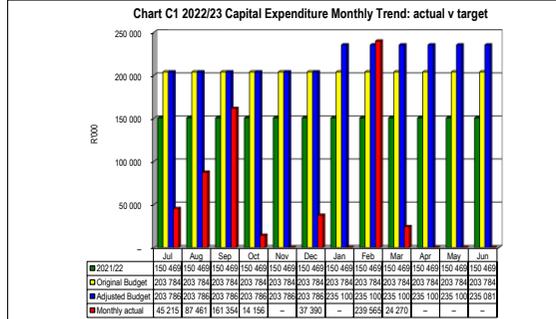


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	45	204
Aug	133	408
Sep	294	611
Oct	308	815
Nov	1,019	-
Dec	#VALUE!	1,223
Jan	1,458	-
Feb	#VALUE!	1,693
Mar	#VALUE!	1,928
Apr	2,163	-
May	2,398	-
Jun	2,633	-

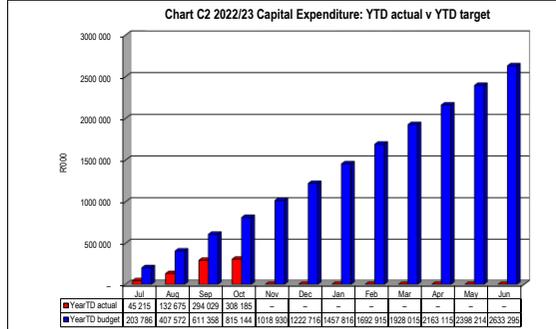


Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2022	-	-	-	2,446	-	-	-	7,839
2021/22	-	-	-	93	1,452	-	-	1,074

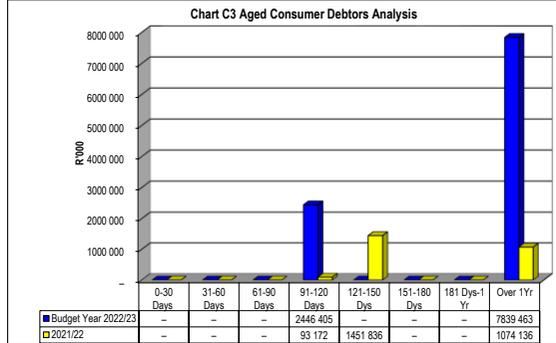


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2021/22	Budget Year 2022/23
Organs of State	9,977	10,286
Commercial	-	-
Households	-	-
Other	-	-

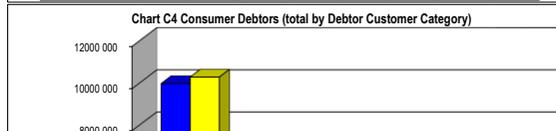


Chart C5 Aged Creditors Analysis

	Bulk Electric	Bulk Water	PAYE deductio	VAT (output les	Pensions /Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2021/22	-	-	-	91	-	-	-	-	188 296
Budget Year 2022	-	-	-	123	-	-	-	-	181 555

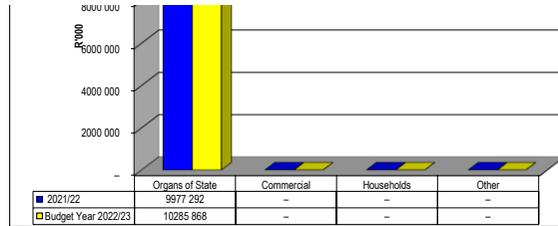


Chart C5 Aged Creditors Analysis

