

## MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END DECEMBER 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 DECEMBER 2023.

### 2. OBJECTIVE

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

- a) Make rational decisions about the allocation of resources;
- b) Assess the current provision of services, as well as the sustainability of future service delivery;
- 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 DECEMBER 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 DECEMBER 2023 is indicated in the different schedules as listed below.

## 5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual NOVEMBER 2023	Actual DECEMBER 2023	Trend Analysis
<b>Current Assets</b>			
<b>(Table SC3)</b> Debtors	R 27 171	R 23 363	Increase due to staff recoveries
<u>Cash &amp; cash equivalents:</u>			
Cashbook balance (bank reconciliation) Primary	R 9 856 142	R 45 202 786	Increase due to transfers received.
Cashbook balance (bank reconciliation) Licensing	R 13 519 394	R 25 489 371	
<b>Current Liabilities</b>			
<b>(Table SC4)</b> Creditors	R 203 917 017	R 175 704 135	Decrease due to licensing fees paid in December.
<b>Cash Flow</b>			
<b>(Table C7)</b> Receipts	R 29 466 444	R 163 147 284	Increase due to transfers received.
Payments	R 37 236 429	R 114 245 346	
Cash flow closing balance	R 26 303 195	R 75 170 883	
Cost Coverage indicator	0.66	2.0	Increase due to transfers received.
<b>(Table C2)</b> Operating Revenue for Month	9 301 676	R 111 282 378	Received to date 67.16% (benchmark 50%).
Operating Expenditure for Month	R 34 085 662	R 37 624 512	Spent to date 45.98% (bench mark 50%).
<b>(Table C5)</b> Capital Expenditure	R 0	R 36 949	Total Capex budget spent to date is 17.97% (benchmark 50%) for Month.
<b>(Table C6)</b> Total Assets	R 114 237 884	R 158 921 741	Municipality has liquidity problems whereby the current liabilities exceed



Item of Financial Position/ Performance	Actual NOVEMBER 2023	Actual DECEMBER 2023	Trend Analysis
Total Liabilities	R 231 196 508	R 202 181 197	current assets. The municipality is grants dependent and the only source of revenue is minor tariffs charges after equitable share.
Total Net Liabilities	R (116 958 623)	R (43 259 456)	
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

## 5.1 Table C4 Monthly budget statements

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							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	
<b>Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Exchange Revenue	0	-	-	-	-	-	-	-	0%	-	
Service charges - Electricity	0	-	-	-	-	-	-	-	-	-	
Service charges - Water	0	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water M	0	-	-	-	-	-	-	-	-	-	
Service charges - Waste manage	0	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of	0	192	235	235	15	98	117	(19)	-16%	235	
Agency services	0	74 002	75 239	75 239	6 386	34 493	37 619	(3 126)	-8%	75 239	Revenue based on townhalls booking
Interest	0	-	-	-	-	-	-	-	-	-	Novemeber interest received in first of December 2023.
Interest earned from Receivables	0	-	-	-	-	-	-	-	-	-	
Interest from Current and Non Cu	0	3 932	2 325	2 325	304	2 525	1 162	-	0%	2 325	
Dividends	0	-	-	-	-	-	-	-	-	-	
Rent on Land	0	-	-	-	-	-	-	-	0%	-	Revenue based on air quality license renewals.
Rental from Fixed Assets	0	549	480	480	161	310	240	70	29%	480	Revenue always 1 month in arrears.
Licence and permits	0	-	-	-	-	-	-	-	-	-	
Operational Revenue	0	5 241	4 765	4 765	1 799	2 186	2 383	(196)	-8%	4 765	
Non-Exchange Revenue	0	-	-	-	-	-	-	-	0%	-	
		-	-	-	-	-	-	-	-	-	
<b>Property rates</b>	<b>0</b>										
Surcharges and Taxes	0	-	-	-	-	-	-	-	-	-	
<b>Fines, penalties and forfeits</b>	<b>0</b>										
		-	-	-	-	-	-	-	-	-	
Licence and permits	0	212	1 680	1 680	-	135	840	(705)	0%	1 680	Increase due to salary increment in line with the budget.
Transfers and subsidies - Operat	0	311 014	323 574	323 574	102 618	234 448	161 787	72 661	0%	323 574	
Interest	0	-	-	-	-	-	-	-	0%	-	
Fuel Levy	0	-	-	-	-	-	-	-	-	-	The council is in process of depreciating the assets.
Operational Revenue	0	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	0	12	40	40	-	30	20	10	0%	40	
Other Gains	0	-	-	-	-	-	-	-	0%	-	Expenses done based on needs analysis.
Discontinued Operations	0	-	-	-	-	-	-	-	-	-	Municipal Health services one month in arrears .
Total Revenue (excluding capital	0	395 154	408 337	408 337	111 282	274 225	204 168	70 057	34%	408 337	Expenses based on grant utilization.
Expenditure By Type	0	-	-	-	-	-	-	-	0%	-	Expenses done based on needs analysis.
Employee related costs	0	290 100	306 391	306 391	24 830	152 019	153 196	(1 177)	-1%	306 391	
Remuneration of councillors	0	14 519	14 738	14 738	1 191	7 123	7 369	(246)	-3%	14 738	
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	
Inventory consumed	0	3 598	4 054	4 714	339	2 181	2 093	88	-	4 714	
Debt impairment	0	53	026	026	-	-	-	-	-	-	
Depreciation and amortisation	0	8 787	9 026	9 026	4 250	4 250	4 513	(263)	(0)	9 026	
Interest	0	-	-	-	-	-	-	-	-	-	
<b>Contracted services</b>	<b>0</b>	<b>36 600</b>	<b>42 700</b>	<b>41 890</b>	<b>3 306</b>	<b>14 164</b>	<b>21 236</b>	<b>(7 072)</b>	<b>(0)</b>	<b>41 890</b>	
Transfers and subsidies	0	8 089	12 390	12 390	1 040	5 051	6 195	(1 144)	(0)	12 390	
<b>Irrecoverable debts written off</b>	<b>0</b>	<b>1 138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Operational costs	0	36 240	33 733	33 883	2 669	19 985	16 915	3 070	0	33 883	
		141	40	40	-	-	20	-	-	40	
<b>Losses on Disposal of Assets</b>	<b>0</b>							<b>(20)</b>	<b>(0)</b>		
Other Losses	0	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>0</b>	<b>399 265</b>	<b>423 072</b>	<b>423 072</b>	<b>37 625</b>	<b>204 773</b>	<b>211 537</b>	<b>(6 764)</b>	<b>(0)</b>	<b>423 072</b>	



## Cash flow Analysis for the Month of December 2023

Cash Flow Statement - July 2023 to June 2024													
	ACTUAL						PROJECTED						
	July	August	September	October	November	December	January	February	March	April	May	June	Total
Opening Balance	16 337 745	65 176 001	30 392 918	7 997 329	4 572 283	9 844 281	45 192 567	26 332 374	24 562 477	51 182 872	27 332 112	28 177 904	16 337 745
Cash Inflow	199 254 848	69 862 908	70 698 989	56 319 440	42 453 294	192 492 687	27 598 952	48 570 382	89 936 647	6 740 575	33 116 671	72 581 160	909 626 553
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	593 677	1 231 923	998 556	1 175 999	4 289 236	1 251 724	449 777	543 515	563 957	381 587	2 316 899	3 499 709	17 306 559
Licensing	72 000 000	65 000 000	62 000 000	55 000 000	38 000 000	85 000 000	27 000 000	42 000 000	3 000 000	6 000 000	30 000 000	66 000 000	551 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	151 314	129 985	159 633	143 441	154 058	129 763	149 175	151 520	144 890	107 426	167 972	154 451	1 743 428
Subsidies and Grants	126 509 857	3 501 000	7 540 800	-	-	106 111 200	-	5 875 347	86 228 000	251 562	631 800	2 927 000	339 576 566
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Outflow	(150 416 592)	(104 645 991)	(93 094 578)	(59 744 486)	(37 181 296)	(157 144 401)	(46 459 145)	(50 340 279)	(63 316 252)	(30 591 335)	(32 270 879)	(63 351 402)	(888 556 636)
Salaries	(49 217 772)	(28 055 359)	(29 961 280)	(28 306 398)	(28 835 909)	(27 696 217)	(25 494 719)	(27 800 301)	(26 719 247)	(25 838 061)	(26 046 575)	(25 814 101)	(349 785 939)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(39 467 440)	(34 098 372)	(26 113 604)	(24 707 963)	-	(46 295 081)	(15 647 937)	(19 526 856)	(19 799 241)	-	-	(20 527 453)	(246 183 947)
Other Creditors	(61 731 380)	(42 492 260)	(37 019 694)	(6 730 125)	(6 345 387)	(63 153 103)	(5 316 489)	(3 013 122)	(16 797 764)	(4 753 274)	(6 224 304)	(17 009 848)	(292 586 750)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	65 176 001	30 392 918	7 997 329	4 572 283	9 844 281	45 192 567	26 332 374	24 562 477	51 182 872	27 332 112	28 177 904	37 407 662	37 407 662

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

Description	Original Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual November	Actual December	Balance	%	Comment
RAMS	2 616 000.00	0.00	1 831 507.27	1 352 330.42	364 246.45	498 836.68	479 176.85	73.84%	Interns Stipend
FMG	1 400 000.00	0.00	1 400 000.00	462 159.23	25 247.55	25 247.55	937 840.77	33.01%	Interns Stipend
EPWP	1 079 000.00	0.00	298 504.06	383 317.65	88 768.90	147 854.00	-84 813.59	128.41%	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 568 000.00	0.00	12 568 000.00	4 668 120.40	719 072.38	891 776.84	7 899 879.60	37.14%	Payment of salaries
DSRACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	Expenditure incurred for YDP managed by community services.
<b>Total</b>	<b>17 663 000.00</b>	<b>0.00</b>	<b>16 098 011.33</b>	<b>6 865 927.70</b>	<b>1 197 335.28</b>	<b>1 563 715.07</b>	<b>9 232 083.63</b>	<b>42.65%</b>	

## 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 December.*

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

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
13 643	0	9 720	0	0	0	0	2 092 154	2 115 517

Bank reconciliation

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

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

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

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

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

The remaining cash balance must meet operational requirements till end of February 2024, until receipt of the next equitable Share tranche due in March 2024.

b) Current Liabilities

*Creditors' Age Analysis*

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

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
28 976 729	0	0	0	0	0	0	146 727 406	175 704 135

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 163 147 284 outgoing payments were made to the amount of R 114 245 346. Taking into account the opening cashbook balance, this left a favorable closing balance of R 75 170 883 as end of December 2023 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

$$\begin{aligned}
 \text{The cost coverage formula} &= \frac{\text{(All available cash at the end of the period in the cashbook) +} \\
 &\quad \text{(investments at hand less Provisions)}}{\text{Monthly fixed operating expenditure}} \\
 \\ 
 \text{The cost coverage formula} &= \frac{R (70\,692\,157 + R0)}{R\,35\,252\,888} \\
 &= \underline{\underline{2.0 \text{ TIMES}}}
 \end{aligned}$$

The cost coverage of the municipality indicates 2.0 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 February 2024 as the next equitable share allocation is in March 2024. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that



the municipality is having a liquidity problem as identified in the AG reports of 2021/2022 as well as 2022/23.

Grant allocations and expenditure:

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

#### Equitable Share

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

#### Financial Management Grant (FMG):

An amount of R 1 400 000 received in month of August for 2023, Expenditure incurred of R 25 248 in month of December, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

Three interns in Supply Chain Management

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

#### Rural Roads Assets Management Grant

An amount of R2 616 000 gazetted 2023-24, amount received of R1 831 000 in August, Expenditure incurred of R 498 837 in December.

#### HIV/Aids

An amount of R12 568 000 gazetted for 2023-24 and, expenditure incurred for the month of December amount to R 891 777.

#### Extended Public Works Projects

An amount of R 1 079 000 is gazette, amount received of R 270 000 expenditure incurred for the month of December R 84 814.

#### YOUTH CENTRES (National Youth Development Agency)

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

#### Grant payments to Local Municipalities:

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

### 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.

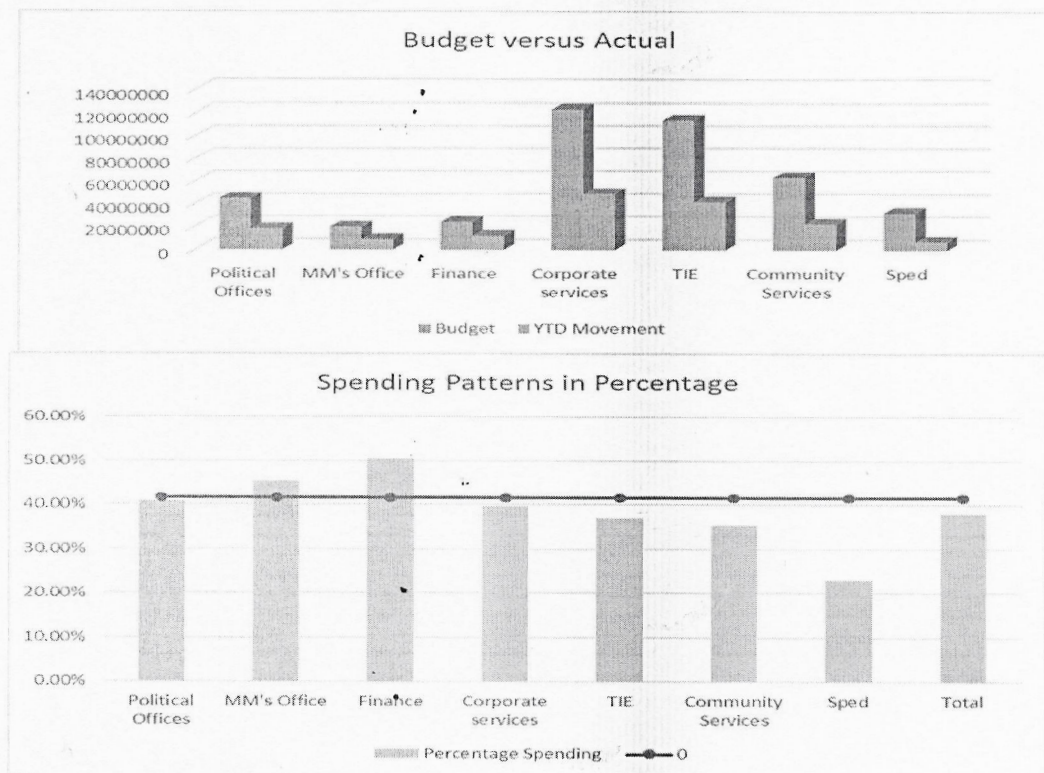
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

"See Annexures G, H & I"

Actual revenue and expenditure



Annexure “G” represents the organizational Operating Revenue and Expenditure which illustrates that R 111 282 378 was generated in revenue R 37 624 512 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 December 2023 signals the 3<sup>rd</sup> month of the second quarter 2023/24 financial year, spending trends ought to be around 50%. “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 45.98% and revenue is at 67.16% 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 December R 36 949 an amount of R 1 503 000 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

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

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



Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and Equipment	400 000	0	0	73 590	326 410	18.40%
Computer Equipment and Networks	100 000	0	39 879	0	100 000	0.00%
New Ict Equipment	800 000	40 859	125 632	296 057	503 943	37.01%
Machinery and Equipment	500 000	0	0	0	500 000	0.00%
Capital Expenditure On New Ict Equipment Finance	120 000	0	0	0	120 000	0.00%
RRAMS ICT Equipment	52 000	-3910.43	3 910	41 300	10 700	79.42%
RRAMS Vehicles	315 000	0	0	0	315 000	0.00%
<b>Total</b>	<b>2 287 000</b>	<b>36 949</b>	<b>169 421</b>	<b>410 947</b>	<b>1 876 053</b>	<b>17.97%</b>

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 2023 to December 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 December 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. X MALINDI  
ACTING CHIEF FINANCIAL OFFICER

2024/01/15  
Date

MR. VM JONES  
MMC: FOR FINANCE

\_\_\_\_\_  
Date



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Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:  
National Treasury  
Electronic documents: [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za)



### Preparation Instructions

Municipality Name: DC42 Sedibeng ▼

CFO Name:

Tel:  Fax:

E-Mail:

Reporting period: M06 December ▼

MTREF: 2023 ▼

Budget Year: 2023/24

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

#### Showing / Clearing Highlights

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### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

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[MBRR Budget Formats Guide](#)

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[MFMA Return Forms](#)

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	<b>Executive &amp; Council</b>	
Vote 02 - Budget & Treasury Office	01.1	Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2	Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3	Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4	Mpac Office	01.4 - Mpac Office
Vote 06 - Community & Social Services	01.5	Mmc For Finance & Administration	01.5 - Mmc For Finance & Administration
Vote 07 -	01.6	Mmc For Srac & Heritage	01.6 - Mmc For Srac & 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	<b>Budget &amp; Treasury Office</b>	
	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	<b>Corporate Services</b>	
	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	It Emfuleni	03.11 - It Emfuleni
	03.12	It Sedibeng	03.12 - It Sedibeng
	03.13	It Midvaal	03.13 - It Midvaal
	03.14	Idp Function	03.14 - Idp Function
	03.15	Fresh Produce Market	03.15 - Fresh Produce Market
	Vote 04	<b>Roads And Transport</b>	
	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	<b>Planning &amp; Development</b>	
	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	Led & Sgds	05.6 - Led & Sgds
	05.7	Ndpg Unit	05.7 - Ndpg Unit
	Vote 06	<b>Community &amp; Social Services</b>	
	06.1	Vereeniging Airport	06.1 - Vereeniging Airport
	06.2	Vanderbijl Airport	06.2 - Vanderbijl Airport
	06.3	Emfuleni Taxi Rank	06.3 - Emfuleni 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	Mphatlalatsane Theatre	06.9 - Mphatlalatsane Theatre
	06.10	Sports & Recreation	06.10 - Sports & Recreation
	06.11	Heritage	06.11 - Heritage
	06.12	Srach Admin	06.12 - Srach 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	<b>Other</b>	
	15.1	Coo's Office	15.1 - Coo's Office
	15.2	Igr Unit Administration	15.2 - Igr Unit Administration
	15.3	Audit Function	15.3 - Audit Function
	15.4	Risk Function	15.4 - Risk Function
	15.5	Performance Function	15.5 - Performance Function
	15.6	Utilities Admin	15.6 - Utilities Admin
	15.7	Special Projects	15.7 - Special Projects
	15.8	Heidelberg Airport	15.8 - Heidelberg Airport





**DC42 Sedibeng - Contact Information**

**A. GENERAL INFORMATION**

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

Set name on 'Instructions' sheet

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

**B. CONTACT INFORMATION**

**Postal address:**

P.O. Box	471
City / Town	Vereeniging
Postal Code	1930

**Street address**

Building	Municipal Building
Street No. & Name	cnr Beaconsfield and Leslie
City / Town	Vereeniging
Postal Code	1939

**General Contacts**

Telephone number	0164503074
Fax number	

**C. POLITICAL LEADERSHIP**

**Speaker:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Secretary/PA to the Speaker:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Mayor/Executive Mayor:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Deputy Mayor/Executive Mayor:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**D. MANAGEMENT LEADERSHIP**

**Municipal Manager:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Secretary/PA to the Municipal Manager:**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Chief Financial Officer**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

**Secretary/PA to the Chief Financial Officer**

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	





DC42 Sedibeng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	3 932	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	3 932	2 325	2 325	304	2 525	1 162	1 363	117%	2 325
Other own revenue	387 290	406 012	406 012	110 979	271 700	203 006	68 694	34%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>395 154</b>	<b>408 337</b>	<b>408 337</b>	<b>111 282</b>	<b>274 225</b>	<b>204 168</b>	<b>70 057</b>	<b>34%</b>	<b>408 337</b>
Employee costs	290 100	306 391	306 391	24 830	152 019	153 196	(1 177)		306 391
Remuneration of Councillors	14 519	14 738	14 738	1 191	7 123	7 369	(246)		14 738
Depreciation and amortisation	8 787	9 026	9 026	4 250	4 250	4 513	(263)		9 026
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	3 598	4 054	4 714	339	2 181	2 093	88		4 714
Transfers and subsidies	8 089	12 390	12 390	1 040	5 051	6 195	(1 144)	-18%	12 390
Other expenditure	74 172	76 473	75 813	5 975	34 149	38 171	(4 022)	-11%	75 813
<b>Total Expenditure</b>	<b>399 265</b>	<b>423 072</b>	<b>423 072</b>	<b>37 625</b>	<b>204 773</b>	<b>211 537</b>	<b>(6 764)</b>	<b>-3%</b>	<b>423 072</b>
<b>Surplus/(Deficit)</b>	<b>(4 111)</b>	<b>(14 735)</b>	<b>(14 735)</b>	<b>73 658</b>	<b>69 452</b>	<b>(7 369)</b>	<b>76 821</b>	<b>-1042%</b>	<b>(14 735)</b>
Transfers and subsidies - capital (monetary)	-	367	367	41	41	183	(142)	-77%	367
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>	<b>76 679</b>	<b>-1067%</b>	<b>(14 368)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>	<b>76 679</b>	<b>-1067%</b>	<b>(14 368)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 540</b>	<b>2 287</b>	<b>2 287</b>	<b>37</b>	<b>411</b>	<b>1 144</b>	<b>(733)</b>	<b>-64%</b>	<b>2 287</b>
Capital transfers recognised	-	487	487	(4)	41	244	(202)	-83%	487
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 540	1 800	1 800	41	370	900	(530)	-59%	1 800
<b>Total sources of capital funds</b>	<b>1 540</b>	<b>2 287</b>	<b>2 287</b>	<b>37</b>	<b>411</b>	<b>1 144</b>	<b>(733)</b>	<b>-64%</b>	<b>2 287</b>
<b>Financial position</b>									
Total current assets	742 305	11 054	11 054		75 601				11 054
Total non current assets	87 160	76 760	76 760		83 320				76 760
Total current liabilities	203 423	227 406	227 406		202 181				227 406
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	(112 753)	(139 592)	(139 592)		(43 259)				(139 592)
<b>Cash flows</b>									
Net cash from (used) operating	89 930	(9 264)	(9 264)	48 902	42 766	(4 632)	(47 397)	1023%	(9 264)
Net cash from (used) investing	(1 540)	(2 247)	(2 247)	(37)	(380)	(1 124)	(743)	66%	(2 247)
Net cash from (used) financing	-	-	-	3	3	-	(3)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>106 819</b>	<b>9 519</b>	<b>9 519</b>	<b>-</b>	<b>75 171</b>	<b>15 274</b>	<b>(59 897)</b>	<b>-392%</b>	<b>21 272</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	14	-	10	-	-	-	-	2 092	2 116
<b>Creditors Age Analysis</b>									
Total Creditors	28 977	-	-	-	-	-	-	146 727	175 704



DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		311 420	321 960	321 960	102 749	236 261	160 980	75 281	47%	321 960
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		311 420	321 960	321 960	102 749	236 261	160 980	75 281	47%	321 960
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 993	5 025	5 025	39	509	2 512	(2 004)	-80%	5 025
Community and social services		1 781	3 345	3 345	39	374	1 672	(1 299)	-78%	3 345
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		212	1 680	1 680	-	135	840	(705)	-84%	1 680
<i>Economic and environmental services</i>		76 608	77 855	77 855	6 884	35 845	38 927	(3 082)	-8%	77 855
Planning and development		2 605	2 616	2 616	499	1 352	1 308	44	3%	2 616
Road transport		74 002	75 239	75 239	6 386	34 493	37 619	(3 126)	-8%	75 239
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	5 134	3 864	3 864	1 651	1 651	1 932	(281)	-15%	3 864
<b>Total Revenue - Functional</b>	2	<b>395 154</b>	<b>408 704</b>	<b>408 704</b>	<b>111 324</b>	<b>274 266</b>	<b>204 352</b>	<b>69 915</b>	<b>34%</b>	<b>408 704</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		216 379	226 093	227 047	21 329	113 549	113 215	334	0%	227 047
Executive and council		53 973	55 971	56 821	4 686	27 627	28 110	(483)	-2%	56 821
Finance and administration		155 792	163 240	163 345	15 098	80 907	81 664	(757)	-1%	163 345
Internal audit		6 614	6 882	6 882	1 545	5 014	3 441	1 573	46%	6 882
<i>Community and public safety</i>		64 850	74 173	73 321	4 748	27 307	36 948	(9 641)	-26%	73 321
Community and social services		31 971	36 492	35 740	2 565	16 113	18 153	(2 040)	-11%	35 740
Sport and recreation		3 455	3 784	3 784	326	1 725	1 892	(167)	-9%	3 784
Public safety		4 920	5 703	5 603	552	2 530	2 806	(276)	-10%	5 603
Housing		1 759	1 842	1 842	196	914	921	(7)	-1%	1 842
Health		22 746	26 351	26 351	1 109	6 025	13 176	(7 151)	-54%	26 351
<i>Economic and environmental services</i>		98 096	103 186	103 084	8 978	52 662	51 564	1 098	2%	103 084
Planning and development		24 623	25 875	25 853	2 616	12 893	12 932	(39)	0%	25 853
Road transport		69 585	73 101	73 020	6 080	38 067	36 527	1 540	4%	73 020
Environmental protection		3 887	4 210	4 210	282	1 703	2 105	(403)	-19%	4 210
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		19 940	19 620	19 620	2 569	11 255	9 810	1 445	15%	19 620
<b>Total Expenditure - Functional</b>	3	<b>399 265</b>	<b>423 072</b>	<b>423 072</b>	<b>37 625</b>	<b>204 773</b>	<b>211 537</b>	<b>(6 764)</b>	<b>-3%</b>	<b>423 072</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>	<b>76 679</b>	<b>-1067%</b>	<b>(14 368)</b>





Health Surveillance and Prevention of Communicable Diseases including immunizations										
Vector Control										
Chemical Safety										
<b>Economic and environmental services</b>	<b>76 608</b>	<b>77 855</b>	<b>77 855</b>	<b>6 884</b>	<b>35 845</b>	<b>38 927</b>	<b>(3 082)</b>	<b>(0)</b>	<b>77 855</b>	
Planning and development	<b>2 605</b>	<b>2 616</b>	<b>2 616</b>	<b>499</b>	<b>1 352</b>	<b>1 308</b>	<b>44</b>	<b>0</b>	<b>2 616</b>	
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation	2 605	2 616	2 616	499	1 352	1 308	44	0	2 616	
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City Engineer										
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport	<b>74 002</b>	<b>75 239</b>	<b>75 239</b>	<b>6 386</b>	<b>34 493</b>	<b>37 619</b>	<b>(3 126)</b>	<b>(0)</b>	<b>75 239</b>	
Public Transport										
Road and Traffic Regulation	74 002	75 239	75 239	6 386	34 493	37 619	(3 126)	(0)	75 239	
Roads										
Taxi Ranks										
Environmental protection										
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
<b>Trading services</b>										
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										
<b>Other</b>	<b>5 134</b>	<b>3 864</b>	<b>3 864</b>	<b>1 651</b>	<b>1 651</b>	<b>1 932</b>	<b>(281)</b>	<b>(0)</b>	<b>3 864</b>	
Abattoirs										
Air Transport	1 140									
Forestry										
Licensing and Regulation										
Markets	3 994	3 864	3 864	1 651	1 651	1 932	(281)	(0)	3 864	
Tourism										
<b>Total Revenue - Functional</b>	<b>395 154</b>	<b>408 704</b>	<b>408 704</b>	<b>111 324</b>	<b>274 266</b>	<b>204 352</b>	<b>69 915</b>	<b>0</b>	<b>408 704</b>	
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>	<b>216 379</b>	<b>226 093</b>	<b>227 047</b>	<b>21 329</b>	<b>113 549</b>	<b>113 215</b>	<b>334</b>	<b>0</b>	<b>227 047</b>	
Executive and council	53 973	55 971	56 821	4 686	27 627	28 110	(483)	(0)	56 821	
Mayor and Council	43 678	44 928	44 968	3 705	21 961	22 480	(520)	(0)	44 968	
Municipal Manager, Town Secretary and Chief Executive	10 295	11 043	11 853	981	5 667	5 630	37	0	11 853	
Finance and administration	155 792	163 240	163 345	15 098	80 907	81 664	(757)	(0)	163 345	
Administrative and Corporate Support	55 131	63 615	63 615	5 460	30 854	31 808	(953)	(0)	63 615	
Asset Management										
Finance	12 577	11 260	11 260	721	6 074	5 630	443	0	11 260	
Fleet Management	3 872	3 916	3 916	533	1 941	1 958	(17)	(0)	3 916	
Human Resources	15 135	16 039	16 044	1 153	7 631	8 018	(387)	(0)	16 044	
Information Technology	20 384	21 518	21 718	2 470	10 840	10 850	(10)	(0)	21 718	
Legal Services	5 165	5 463	5 463	1 126	2 202	2 732	(530)	(0)	5 463	
Marketing, Customer Relations, Publicity and Media Co-ordination	1 298	1 391	1 391	87	506	695	(189)	(0)	1 391	
Property Services	10 478	6 666	6 666	311	2 095	3 333	(1 238)	(0)	6 666	
Risk Management	1 054	1 105	1 105	87	580	552	27	0	1 105	
Security Services	26 361	27 151	27 051	2 708	15 510	13 530	1 980	0	27 051	
Supply Chain Management	4 337	5 116	5 116	443	2 676	2 558	118	0	5 116	

Valuation Service							-		
Internal audit	6 614	6 882	6 882	1 545	5 014	3 441	1 573	0	6 882
Governance Function	6 614	6 882	6 882	1 545	5 014	3 441	1 573	0	6 882
<b>Community and public safety</b>	<b>64 850</b>	<b>74 173</b>	<b>73 321</b>	<b>4 748</b>	<b>27 307</b>	<b>36 948</b>	<b>(9 641)</b>	<b>(0)</b>	<b>73 321</b>
Community and social services	31 971	36 492	35 740	2 565	16 113	18 153	(2 040)	(0)	35 740
Aged Care							-		
Agricultural							-		
Animal Care and Diseases							-		
Cemeteries, Funeral Parlours and Crematoriums							-		
Child Care Facilities							-		
Community Halls and Facilities	9 498	12 896	12 143	550	4 004	6 355	(2 351)	(0)	12 143
Consumer Protection							-		
Cultural Matters							-		
Disaster Management	7 381	7 746	7 746	616	3 793	3 873	(80)	(0)	7 746
Education							-		
Indigenous and Customary Law							-		
Industrial Promotion							-		
Language Policy							-		
Libraries and Archives							-		
Literacy Programmes	4 230	4 398	4 398	361	2 162	2 199	(37)	(0)	4 398
Media Services							-		
Museums and Art Galleries	8 700	9 245	9 245	808	4 751	4 622	128	0	9 245
Population Development							-		
Provincial Cultural Matters							-		
Theatres	2 162	2 207	2 207	231	1 403	1 103	299	0	2 207
Zoo's							-		
Sport and recreation	3 455	3 784	3 784	326	1 725	1 892	(167)	(0)	3 784
Beaches and Jetties							-		
Casinos, Racing, Gambling, Wagering							-		
Community Parks (including Nurseries)							-		
Recreational Facilities							-		
Sports Grounds and Stadiums	3 455	3 784	3 784	326	1 725	1 892	(167)	(0)	3 784
Public safety	4 920	5 703	5 603	552	2 530	2 806	(276)	(0)	5 603
Civil Defence	4 920	5 703	5 603	552	2 530	2 806	(276)	(0)	5 603
Cleansing							-		
Control of Public Nuisances							-		
Fencing and Fences							-		
Fire Fighting and Protection	-	-	-	-	-	-	-		-
Licensing and Control of Animals							-		
Police Forces, Traffic and Street Parking Control							-		
Pounds							-		
Housing	1 759	1 842	1 842	196	914	921	(7)	(0)	1 842
Housing	1 759	1 842	1 842	196	914	921	(7)	(0)	1 842
Informal Settlements							-		
Health	22 746	26 351	26 351	1 109	6 025	13 176	(7 151)	(0)	26 351
Ambulance							-		
Health Services	22 746	26 351	26 351	1 109	6 025	13 176	(7 151)	(0)	26 351
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including							-		
Vector Control							-		
Chemical Safety							-		
<b>Economic and environmental services</b>	<b>98 096</b>	<b>103 186</b>	<b>103 084</b>	<b>8 978</b>	<b>52 662</b>	<b>51 564</b>	<b>1 098</b>	<b>0</b>	<b>103 084</b>
Planning and development	24 623	25 875	25 853	2 616	12 893	12 932	(39)	(0)	25 853
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDs)	10 599	10 626	10 608	899	5 299	5 308	(9)	(0)	10 608
Central City Improvement District							-		
Development Facilitation	9 424	10 757	10 754	1 296	5 018	5 377	(359)	(0)	10 754
Economic Development/Planning							-		
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and City Engineer	3 098	3 036	3 036	307	1 885	1 518	367	0	3 036
Project Management Unit	1 503	1 456	1 456	115	690	728	(38)	(0)	1 456
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	69 585	73 101	73 020	6 080	38 067	36 527	1 540	0	73 020
Public Transport							-		
Road and Traffic Regulation	69 089	72 697	72 616	5 896	37 884	36 325	1 558	0	72 616
Roads							-		
Taxi Ranks	496	404	404	183	183	202	(19)	(0)	404
Environmental protection	3 887	4 210	4 210	282	1 703	2 105	(403)	(0)	4 210
Biodiversity and Landscape	632	580	580	24	24	290	(265)	(0)	580
Coastal Protection							-		





**DC42 Sedibeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		301 648	308 802	308 802	101 607	231 259	154 401	76 857	49,8%	308 802
Vote 03 - Corporate Services		4 869	4 808	4 808	1 929	2 179	2 404	(225)	-9,4%	4 808
Vote 04 - Roads And Transport		76 820	79 535	79 535	6 884	35 980	39 767	(3 787)	-9,5%	79 535
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		11 817	15 558	15 558	903	4 849	7 779	(2 930)	-37,7%	15 558
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>395 154</b>	<b>408 704</b>	<b>408 704</b>	<b>111 324</b>	<b>274 266</b>	<b>204 352</b>	<b>69 915</b>	<b>34,2%</b>	<b>408 704</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		53 882	55 879	55 900	4 627	27 477	27 946	(468)	-1,7%	55 900
Vote 02 - Budget & Treasury Office		23 539	24 049	24 049	1 484	13 565	12 024	1 540	12,8%	24 049
Vote 03 - Corporate Services		130 204	133 641	133 805	13 825	67 504	66 885	619	0,9%	133 805
Vote 04 - Roads And Transport		101 466	110 095	110 011	8 261	48 791	55 023	(6 232)	-11,3%	110 011
Vote 05 - Planning & Development		18 144	18 102	18 101	1 580	9 472	9 051	421	4,7%	18 101
Vote 06 - Community & Social Services		58 416	67 249	66 321	5 784	29 580	33 461	(3 881)	-11,6%	66 321
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		13 613	14 056	14 886	2 063	8 384	7 147	1 237	17,3%	14 886
<b>Total Expenditure by Vote</b>	2	<b>399 265</b>	<b>423 072</b>	<b>423 072</b>	<b>37 625</b>	<b>204 773</b>	<b>211 537</b>	<b>(6 764)</b>	<b>-3,2%</b>	<b>423 072</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>	<b>76 679</b>	<b>-1067,1%</b>	<b>(14 368)</b>





06.19 - Cimm - Co-Ordination Centre		-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 08 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 09 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
15.1 - Coo's Office		-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration		-	-	-	-	-	-	-	-	-
15.3 - Audit Function		-	-	-	-	-	-	-	-	-
15.4 - Risk Function		-	-	-	-	-	-	-	-	-
15.5 - Performance Function		-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin		-	-	-	-	-	-	-	-	-
15.7 - Special Projects		-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	395 154	408 704	408 704	111 324	274 266	204 352	69 915	34%	408 704
<b>Expenditure by Vote</b>	1									
<b>Vote 01 - Executive &amp; Council</b>		53 882	55 879	55 900	4 627	27 477	27 946	(468)	-2%	55 900
01.1 - Mayor Administration		14 017	14 349	14 369	1 156	7 239	7 183	56	1%	14 369
01.2 - Speaker Administration		6 772	6 517	6 517	547	3 244	3 259	(15)	0%	6 517
01.3 - Speaker Projects		198	242	242	7	133	121	12	10%	242
01.4 - Mpac Office		3 090	3 272	3 272	266	1 602	1 636	(34)	-2%	3 272
01.5 - Mmc For Finance & Administration		311	306	306	29	148	153	(5)	-4%	306
01.6 - Mmc For Srac & Heritage		927	961	961	77	447	480	(33)	-7%	961
01.7 - Mmc For Infrastructure & Transport		289	298	301	26	150	150	(1)	0%	301
01.8 - Mmc For Human Settlements		918	962	962	76	449	481	(33)	-7%	962
01.9 - Mmc For Health & Public Safety		296	302	302	28	148	151	(3)	-2%	302
01.10 - Mmc For Corporate Services		566	583	583	56	285	291	(7)	-2%	583
01.11 - Mmc For Environment		911	928	928	77	449	464	(15)	-3%	928
01.12 - Mmc For Strat Planning & Econ. Devel.		561	606	606	45	272	303	(31)	-10%	606
01.13 - Other Councilors		6 294	6 392	6 392	508	3 110	3 196	(86)	-3%	6 392
01.14 - Office Of The Chief Whip Administration		8 525	9 166	9 166	808	4 266	4 583	(317)	-7%	9 166
01.15 - Chief Whip Projects		3	44	61	-	20	29	(9)	-31%	61
01.16 - Municipal Manager Administration		10 193	10 940	10 921	917	5 512	5 460	52	1%	10 921
01.17 - External Communication		11	11	11	5	5	5	(1)	-11%	11
<b>Vote 02 - Budget &amp; Treasury Office</b>		23 539	24 049	24 049	1 484	13 565	12 024	1 540	13%	24 049
02.1 - Financial Services Admin		6 625	7 673	7 673	320	4 815	3 836	979	26%	7 673
02.2 - Financial Management		12 577	11 260	11 260	721	6 074	5 630	443	8%	11 260
02.3 - Supply Chain Management		4 337	5 116	5 116	443	2 676	2 558	118	5%	5 116
<b>Vote 03 - Corporate Services</b>		130 204	133 641	133 805	13 825	67 504	66 885	619	1%	133 805
03.1 - Corporate Services - Admin		3 124	3 683	3 683	390	2 389	1 841	548	30%	3 683
03.2 - Human Resources Administration		14 229	15 351	15 356	1 101	7 316	7 674	(357)	-5%	15 356
03.3 - Corporate And Legal Administration		3 127	3 359	3 359	301	1 628	1 680	(51)	-3%	3 359
03.4 - Legal		5 165	5 463	5 463	1 126	2 202	2 732	(530)	-19%	5 463
03.5 - Corporate		7 065	6 753	6 753	773	4 066	3 377	689	20%	6 753
03.6 - Facility Management Admin		17 343	18 364	18 364	1 968	8 751	9 182	(431)	-5%	18 364
03.7 - Fleet Management		3 872	3 916	3 916	533	1 941	1 958	(17)	-1%	3 916
03.8 - Maintenance & Cleaning		10 478	6 666	6 666	311	2 095	3 333	(1 238)	-37%	6 666
03.9 - Town Hall		4 883	6 230	6 306	239	2 109	3 140	(1 031)	-33%	6 306
03.10 - Internal Security		26 361	27 151	27 051	2 708	15 510	13 530	1 980	15%	27 051
03.11 - It Emfuleni		-	-	-	-	-	-	-	-	-
03.12 - It Sediberg		20 384	21 518	21 718	2 470	10 840	10 850	(10)	0%	21 718
03.13 - It Midvaal		-	-	-	-	-	-	-	-	-
03.14 - Idp Function		2 157	2 331	2 313	213	1 091	1 161	(70)	-6%	2 313
03.15 - Fresh Produce Market		12 017	12 855	12 855	1 694	7 566	6 428	1 138	18%	12 855
<b>Vote 04 - Roads And Transport</b>		101 466	110 095	110 011	8 261	48 791	55 023	(6 232)	-11%	110 011
04.1 - Basic Services		4 586	4 719	4 719	600	2 619	2 360	260	11%	4 719
04.2 - Transport, Infrastructure & Environment		4 838	6 038	6 035	696	2 399	3 018	(619)	-21%	6 035
04.3 - Air Quality Management		3 256	3 631	3 631	258	1 678	1 815	(137)	-8%	3 631
04.4 - Environmental Planning And Coordination		3	3	3	1	1	2	(0)	-10%	3
04.5 - Municipal Health Services		19 065	22 430	22 430	786	4 187	11 215	(7 028)	-63%	22 430
04.6 - Environment		629	577	577	23	23	288	(265)	-92%	577
04.7 - License Service Centre		7 459	8 293	8 212	734	4 266	4 123	143	3%	8 212
04.8 - License Service Centre - Vereeniging		15 797	16 317	16 317	1 441	9 096	8 158	937	11%	16 317
04.9 - License Service Centre - Vanderbijl Park		20 076	20 599	20 599	1 566	10 515	10 300	215	2%	20 599
04.10 - License Service Centre - Meyerton		14 432	16 207	16 207	1 207	7 770	8 104	(333)	-4%	16 207
04.11 - License Service Centre - Heidelberg		11 325	11 280	11 280	947	6 237	5 640	597	11%	11 280
<b>Vote 05 - Planning &amp; Development</b>		18 144	18 102	18 101	1 580	9 472	9 051	421	5%	18 101
05.1 - Sped Admin		4 297	5 217	5 215	440	2 766	2 608	158	6%	5 215
05.2 - Development Planning - Spec. Proj.		2 002	1 806	1 806	216	1 342	903	439	49%	1 806
05.3 - Development Planning Land Use Management		1 095	1 230	1 230	91	543	615	(72)	-12%	1 230
05.4 - Tourism		3 368	3 498	3 498	288	1 784	1 749	35	2%	3 498
05.5 - Housing		1 759	1 842	1 842	196	914	921	(7)	-1%	1 842
05.6 - Led & Sgds		4 120	3 054	3 054	235	1 432	1 527	(95)	-6%	3 054
05.7 - Ndpq Unit		1 503	1 456	1 456	115	690	728	(38)	-5%	1 456
<b>Vote 06 - Community &amp; Social Services</b>		58 416	67 249	66 321	5 784	29 580	33 461	(3 881)	-12%	66 321
06.1 - Vereeniging Airport		4 555	3 267	3 267	587	1 905	1 633	271	17%	3 267
06.2 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-
06.3 - Emfuleni Taxi Rank		496	404	404	183	183	202	(19)	-9%	404
06.4 - Midvaal Taxi Rank		-	-	-	-	-	-	-	-	-
06.5 - Lesedi Taxi Rank		-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin		12 934	18 528	18 528	1 405	6 895	9 264	(2 369)	-26%	18 528

06.7 - Public Safety	4 920	5 703	5 603	552	2 530	2 806	(276)	-10%	5 603	
06.8 - Vereeniging Theatre	1 876	1 908	1 908	205	1 245	954	291	30%	1 908	
06.9 - Mphatlalatsane Theatre	286	299	299	26	158	149	9	6%	299	
06.10 - Sports & Recreation	1 972	2 238	2 238	164	1 024	1 119	(95)	-9%	2 238	
06.11 - Heritage	8 700	9 245	9 245	808	4 751	4 622	128	3%	9 245	
06.12 - Srach Admin	1 483	1 547	1 547	162	701	773	(72)	-9%	1 547	
06.13 - Hiv & Aids	2 455	2 596	2 596	215	1 230	1 298	(68)	-5%	2 596	
06.14 - Primary Health Care Services	1 225	1 325	1 325	107	608	662	(55)	-8%	1 325	
06.15 - Youth Centre	4 615	6 666	5 837	310	1 895	3 214	(1 320)	-41%	5 837	
06.16 - Social Development	4 230	4 398	4 398	361	2 162	2 199	(37)	-2%	4 398	
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	
06.18 - Disaster Man - Operation & Co-Ord	7 381	7 746	7 746	616	3 793	3 873	(80)	-2%	7 746	
06.19 - Cimm - Co-Ordination Centre	1 288	1 380	1 380	83	501	690	(189)	-27%	1 380	
<b>Vote 07 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 08 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 09 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - Other</b>	<b>13 613</b>	<b>14 056</b>	<b>14 886</b>	<b>2 063</b>	<b>8 384</b>	<b>7 147</b>	<b>1 237</b>	<b>17%</b>	<b>14 886</b>	
15.1 - Co-Ordination Office	102	102	932	64	155	170	(15)	-9%	932	
15.2 - Igr Unit Administration	24	25	25	11	11	13	(1)	-11%	25	
15.3 - Audit Function	6 614	6 882	6 882	1 545	5 014	3 441	1 573	46%	6 882	
15.4 - Risk Function	1 054	1 105	1 105	87	580	552	27	5%	1 105	
15.5 - Performance Function	906	688	688	52	315	344	(29)	-9%	688	
15.6 - Utilities Admin	4 913	5 255	5 255	303	2 310	2 628	(318)	-12%	5 255	
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>399 265</b>	<b>423 072</b>	<b>423 072</b>	<b>37 625</b>	<b>204 773</b>	<b>211 537</b>	<b>(6 764)</b>	<b>(0)</b>	<b>423 072</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>	<b>76 679</b>	<b>(0)</b>	<b>(14 368)</b>

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

check revenue  
check expenditure

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services		192	235	235	15	98	117	(19)	-16%	235
Agency services		74 002	75 239	75 239	6 386	34 493	37 619	(3 126)	-8%	75 239
Interest										
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		3 932	2 325	2 325	304	2 525	1 162			2 325
Dividends										
Rent on Land										
Rental from Fixed Assets		549	480	480	161	310	240	70	29%	480
Licence and permits		-	-	-	-	-	-			-
Operational Revenue		5 241	4 765	4 765	1 799	2 186	2 383	(196)	-8%	4 765
<b>Non-Exchange Revenue</b>										
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits										
Licence and permits		212	1 680	1 680	-	135	840	(705)		1 680
Transfers and subsidies - Operational		311 014	323 574	323 574	102 618	234 448	161 787	72 661		323 574
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		12	40	40	-	30	20	10		40
Other Gains		-	-	-	-	-	-			-
Discontinued Operations										
		<b>395 154</b>	<b>408 337</b>	<b>408 337</b>	<b>111 282</b>	<b>274 225</b>	<b>204 168</b>	<b>70 057</b>	<b>34%</b>	<b>408 337</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>										
<b>Expenditure By Type</b>										
Employee related costs		290 100	306 391	306 391	24 830	152 019	153 196	(1 177)	-1%	306 391
Remuneration of councillors		14 519	14 738	14 738	1 191	7 123	7 369	(246)	-3%	14 738
Bulk purchases - electricity										
Inventory consumed		3 598	4 054	4 714	339	2 181	2 093	88		4 714
Debt impairment		53	-	-	-	-	-			-
Depreciation and amortisation		8 787	9 026	9 026	4 250	4 250	4 513	(263)	-6%	9 026
Interest										
Contracted services		36 600	42 700	41 890	3 306	14 164	21 236	(7 072)	-33%	41 890
Transfers and subsidies		8 089	12 390	12 390	1 040	5 051	6 195	(1 144)	-18%	12 390
Irrecoverable debts written off		1 138	-	-	-	-	-			-
Operational costs		36 240	33 733	33 883	2 669	19 985	16 915	3 070	18%	33 883
Losses on Disposal of Assets		141	40	40	-	-	20	(20)	-100%	40
Other Losses		-	-	-	-	-	-			-
		<b>399 265</b>	<b>423 072</b>	<b>423 072</b>	<b>37 625</b>	<b>204 773</b>	<b>211 537</b>	<b>(6 764)</b>	<b>-3%</b>	<b>423 072</b>
<b>Total Expenditure</b>										
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(4 111)	(14 735)	(14 735)	73 658	69 452	(7 369)	76 821	(0)	(14 735)
Transfers and subsidies - capital (in-kind)		-	367	367	41	41	183	(142)	(0)	367
		-	-	-	-	-	-			-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>			<b>(14 368)</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>			<b>(14 368)</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>			<b>(14 368)</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(4 111)</b>	<b>(14 368)</b>	<b>(14 368)</b>	<b>73 699</b>	<b>69 493</b>	<b>(7 186)</b>			<b>(14 368)</b>



DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - 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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	120	120	-	-	60	(60)	-100%	120
Vote 03 - Corporate Services		1 540	1 800	1 800	41	370	900	(530)	-59%	1 800
Vote 04 - Roads And Transport		-	367	367	(4)	41	184	(142)	-77%	367
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	1 540	2 287	2 287	37	411	1 144	(733)	-64%	2 287
<b>Total Capital Expenditure</b>		1 540	2 287	2 287	37	411	1 144	(733)	-64%	2 287
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 540	1 920	1 920	41	370	960	(590)	-61%	1 920
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 540	1 920	1 920	41	370	960	(590)	-61%	1 920
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	367	367	(4)	41	184	(142)	-77%	367
Planning and development		-	367	367	(4)	41	184	(142)	-77%	367
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	1 540	2 287	2 287	37	411	1 144	(733)	-64%	2 287
<b>Funded by:</b>										
National Government		-	487	487	(4)	41	244	(202)	-83%	487
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	487	487	(4)	41	244	(202)	-83%	487
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1 540	1 800	1 800	41	370	900	(530)	-59%	1 800
<b>Total Capital Funding</b>		1 540	2 287	2 287	37	411	1 144	(733)	-64%	2 287

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
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure







06.6 - Community Services Admin	-	-	-	-	-	-	-	-	-
06.7 - Public Safety	-	-	-	-	-	-	-	-	-
06.8 - Vereeniging Theatre	-	-	-	-	-	-	-	-	-
06.9 - Mphatlalatsane Theatre	-	-	-	-	-	-	-	-	-
06.10 - Sports & Recreation	-	-	-	-	-	-	-	-	-
06.11 - Heritage	-	-	-	-	-	-	-	-	-
06.12 - Srach Admin	-	-	-	-	-	-	-	-	-
06.13 - Hiv & Aids	-	-	-	-	-	-	-	-	-
06.14 - Primary Health Care Services	-	-	-	-	-	-	-	-	-
06.15 - Youth Centre	-	-	-	-	-	-	-	-	-
06.16 - Social Development	-	-	-	-	-	-	-	-	-
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-
06.18 - Disaster Man - Operation & Co-Ord	-	-	-	-	-	-	-	-	-
06.19 - Cimm - Co-Ordination Centre	-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 08 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 09 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>1 540</b>	<b>2 287</b>	<b>2 287</b>	<b>37</b>	<b>411</b>	<b>1 144</b>	<b>(733)</b>	<b>(0)</b>	<b>2 287</b>
<b>Total Capital Expenditure</b>	<b>1 540</b>	<b>2 287</b>	<b>2 287</b>	<b>37</b>	<b>411</b>	<b>1 144</b>	<b>(733)</b>	<b>(0)</b>	<b>2 287</b>

References

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

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

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

**DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		626 949	337 861	337 861	56 732	216 695	168 931	47 764	28%	337 861
Transfers and Subsidies - Operational		100 049	323 941	323 941	106 111	243 544	161 971	81 573	50%	323 941
Transfers and Subsidies - Capital								-		
Interest		3 534	2 325	2 325	304	2 525	1 162	1 363	117%	2 325
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(640 602)	(673 390)	(673 390)	(114 245)	(419 998)	(336 695)	83 303	-25%	(673 390)
Interest								-		
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>89 930</b>	<b>(9 264)</b>	<b>(9 264)</b>	<b>48 902</b>	<b>42 766</b>	<b>(4 632)</b>	<b>(47 397)</b>	<b>1023%</b>	<b>(9 264)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	40	40	-	30	20	10	52%	40
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(1 540)	(2 287)	(2 287)	(37)	(411)	(1 143)	(733)	64%	(2 287)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 540)</b>	<b>(2 247)</b>	<b>(2 247)</b>	<b>(37)</b>	<b>(380)</b>	<b>(1 124)</b>	<b>(743)</b>	<b>66%</b>	<b>(2 247)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	-	-	3	3	-	3	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>(3)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>88 390</b>	<b>(11 511)</b>	<b>(11 511)</b>	<b>48 868</b>	<b>42 388</b>	<b>(5 755)</b>			<b>(11 511)</b>
Cash/cash equivalents at beginning:		18 429	21 030	21 030	48 901	32 783	21 030			32 783
Cash/cash equivalents at month/year end:		106 819	9 519	9 519		75 171	15 274			21 272



DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M06 December

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

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	2,1%	2,1%	0,0%	3,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-179,7%	-141,5%	-141,5%	-405,5%	-141,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	364,9%	4,9%	4,9%	37,4%	4,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		364,6%	4,2%	4,2%	37,4%	4,2%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0,1%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	100,0%	100,0%	0,0%	100,0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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		73,4%	75,0%	75,0%	55,4%	75,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,1%	1,6%	1,6%	1,0%	1,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		2,2%	2,2%	2,2%	0,0%	3,6%
<b><u>IDP regulation financial viability indicators</u></b>							
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%	115147200,0%	115147200,0%	0,0%	115147200,0%

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

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-			
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-			
Receivables from Non-exchange Transactions - Property Rates	1400									-	-			
Receivables from Exchange Transactions - Waste Water Management	1500									-	-			
Receivables from Exchange Transactions - Waste Management	1600									-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-			
Interest on Arrear Debtor Accounts	1810									-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	14	-	10	-	-	-	-	2 092	2 116	2 092	-	2 092	
<b>Total By Income Source</b>	<b>2000</b>	<b>14</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>2 116</b>	<b>2 092</b>	<b>-</b>	<b>2 092</b>	
<b>2022/23 - totals only</b>		<b>1502135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7839463</b>	<b>0</b>	<b>0</b>	<b>954100</b>	<b>10 296</b>	<b>8 794</b>	<b>0</b>	<b>954100</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	14	-	10	-	-	-	-	2 092	2 116	2 092	-	2 092	
Commercial	2300									-	-			
Households	2400									-	-			
Other	2500									-	-			
<b>Total By Customer Group</b>	<b>2600</b>	<b>14</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>2 116</b>	<b>2 092</b>	<b>-</b>	<b>2 092</b>	

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

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





DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		299 251	308 066	308 066	101 715	229 632	154 033	75 599	49,1%	308 066
Equitable Share		293 991	303 338	303 338	101 084	227 475	151 669	75 806	50,0%	303 338
Expanded Public Works Programme Integrated Grant		1 254	1 079	1 079	148	383	539	(156)	-28,9%	1 079
Local Government Financial Management Grant		1 400	1 400	1 400	25	462	700	(238)	-34,0%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	3	2 605	2 249	2 249	458	1 311	1 124	187	16,6%	2 249
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		11 764	15 508	15 508	903	4 816	7 754	(2 938)	-37,9%	15 508
Capacity Building and Other Grants		11 764	15 508	15 508	903	4 816	7 754	(2 938)	-37,9%	15 508
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
National Youth Development Agency		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	311 014	323 574	323 574	102 618	234 448	161 787	72 661	44,9%	323 574
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	367	367	41	41	183	(142)	-77,5%	367
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	367	367	41	41	183	(142)	-77,5%	367
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	367	367	41	41	183	(142)	-77,5%	367
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	311 014	323 941	323 941	102 659	234 489	161 970	72 518	44,8%	323 941

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		368 748	388 390	389 170	34 947	189 644	194 299	(4 655)	-2,4%	389 170
Equitable Share		363 488	383 782	384 562	34 271	187 488	191 995	(4 507)	-2,3%	384 562
Expanded Public Works Programme Integrated Grant		1 254	1 079	1 079	148	383	540	(156)	-28,9%	1 079
Local Government Financial Management Grant		1 400	1 280	1 280	25	462	640	(178)	-27,8%	1 280
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 605	2 249	2 249	503	1 311	1 125	187	16,6%	2 249
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		11 764	15 508	14 680	903	4 816	7 636	(2 820)	-36,9%	14 680
Capacity Building and Other Grants		11 764	15 508	14 680	903	4 816	7 636	(2 820)	-36,9%	14 680
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
National Youth Development Agency		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		380 512	403 898	403 850	35 850	194 460	201 934	(7 474)	-3,7%	403 850
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	487	487	(4)	41	244	(202)	-83,0%	487
Local Government Financial Management Grant		-	120	120	-	-	60	(60)	-100,0%	120
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	367	367	(4)	41	184	(142)	-77,5%	367
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	487	487	(4)	41	244	(202)	-83,0%	487
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		380 512	404 385	404 337	35 846	194 501	202 178	(7 676)	-3,8%	404 337

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
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:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 504</b>	<b>-</b>	<b>-</b>	<b>1 504</b>	<b>100,0%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>1 504</b>	<b>-</b>	<b>-</b>	<b>1 504</b>	<b>100,0%</b>



DC42 Sedibeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		8 682	8 469	8 469	690	4 152	4 234	(82)	-2%	8 469
Pension and UIF Contributions		1 058	1 516	1 516	85	510	758	(248)	-33%	1 516
Medical Aid Contributions		542	580	580	47	280	290	(10)	-4%	580
Motor Vehicle Allowance										
Cellphone Allowance		815	871	871	72	432	436	(4)	-1%	871
Housing Allowances										
Other benefits and allowances		3 422	3 302	3 302	297	1 749	1 651	98	6%	3 302
<b>Sub Total - Councillors</b>		<b>14 519</b>	<b>14 738</b>	<b>14 738</b>	<b>1 191</b>	<b>7 123</b>	<b>7 369</b>	<b>(246)</b>	<b>-3%</b>	<b>14 738</b>
% increase	4		1,5%	1,5%						1,5%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		1 850	5 687	5 687	217	1 396	2 843	(1 447)	-51%	5 687
Pension and UIF Contributions		196	298	298	20	133	149	(16)	-11%	298
Medical Aid Contributions		80	63	63	13	72	32	40	127%	63
Overtime										
Performance Bonus										
Motor Vehicle Allowance		240	1 069	1 069	15	90	535	(445)	-83%	1 069
Cellphone Allowance										
Housing Allowances			12	12			6	(6)	-100%	12
Other benefits and allowances		0	1	1	0	0	0	(0)	-47%	1
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance		331								
In kind benefits										
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 697</b>	<b>7 130</b>	<b>7 130</b>	<b>265</b>	<b>1 691</b>	<b>3 565</b>	<b>(1 874)</b>	<b>-53%</b>	<b>7 130</b>
% increase	4		164,4%	164,4%						164,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		194 101	202 657	202 657	16 927	101 509	101 329	181	0%	202 657
Pension and UIF Contributions		42 080	44 458	44 458	3 659	22 099	22 229	(131)	-1%	44 458
Medical Aid Contributions		18 089	19 137	19 137	1 548	9 313	9 569	(255)	-3%	19 137
Overtime		3 192	2 613	2 613	487	2 169	1 306	863	66%	2 613
Performance Bonus		14 604	15 984	15 984	737	8 097	7 992	105	1%	15 984
Motor Vehicle Allowance		9 921	9 640	9 640	797	4 858	4 820	38	1%	9 640
Cellphone Allowance		5	4	4	0	3	2	1	42%	4
Housing Allowances		1 579	1 667	1 667	133	802	834	(32)	-4%	1 667
Other benefits and allowances		317	317	317	25	169	159	10	6%	317
Payments in lieu of leave		1 169								
Long service awards										
Post-retirement benefit obligations		2 001	2 136	2 136	204	1 107	1 068	39	4%	2 136
Entertainment										
Scarcity										
Acting and post related allowance		344	647	647	47	201	324	(123)	-38%	647
In kind benefits										
<b>Sub Total - Other Municipal Staff</b>		<b>287 403</b>	<b>299 262</b>	<b>299 262</b>	<b>24 565</b>	<b>150 328</b>	<b>149 631</b>	<b>696</b>	<b>0%</b>	<b>299 262</b>
% increase	4		4,1%	4,1%						4,1%
<b>Total Parent Municipality</b>		<b>304 619</b>	<b>321 129</b>	<b>321 129</b>	<b>26 021</b>	<b>159 142</b>	<b>160 565</b>	<b>(1 423)</b>	<b>-1%</b>	<b>321 129</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
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										
<b>Board Fees</b>										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Executive members Board</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>304 619</b>	<b>321 129</b>	<b>321 129</b>	<b>26 021</b>	<b>159 142</b>	<b>160 565</b>	<b>(1 423)</b>	<b>-1%</b>	<b>321 129</b>
% increase	4		5,4%	5,4%						5,4%
<b>TOTAL MANAGERS AND STAFF</b>		<b>290 100</b>	<b>306 391</b>	<b>306 391</b>	<b>24 830</b>	<b>152 019</b>	<b>153 196</b>	<b>(1 177)</b>	<b>-1%</b>	<b>306 391</b>

**DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December**

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>	1	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates																
Service charges - Electricity revenue																
Service charges - Water revenue																
Service charges - Waste Water Management																
Service charges - Waste Mangement																
Rental of facilities and equipment		14	30	13	50	42	161	40	40	40	40	40	(30)	480	509	539
Interest earned - external investments		6	775	590	488	362	304	194	194	194	194	194	(1 169)	2 325	2 464	2 612
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licences and permits		15	75	5	40	-	-	140	140	140	140	140	845	1 680	1 875	2 000
Agency services		-	6 060	7 721	6 945	7 380	6 386	6 270	6 270	6 270	6 270	6 270	9 396	75 239	127 605	132 709
Transfers and Subsidies - Operational		126 391	3 501	7 541	-	-	106 111	26 995	26 995	26 995	26 995	26 995	(54 578)	323 941	336 994	353 115
Other revenue		26 794	58 550	(1 725)	26 271	21 682	50 186	21 705	21 705	21 705	21 705	21 705	(29 821)	260 463	276 090	292 655
<b>Cash Receipts by Source</b>		<b>153 200</b>	<b>68 186</b>	<b>13 542</b>	<b>33 256</b>	<b>29 062</b>	<b>162 683</b>	<b>55 110</b>	<b>55 110</b>	<b>55 110</b>	<b>55 110</b>	<b>55 110</b>	<b>(74 158)</b>	<b>661 322</b>	<b>742 563</b>	<b>780 479</b>
<b>Other Cash Flows by Source</b>																
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 Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	30	-	3	3	3	3	3	(7)	40	42	45
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits		-	-	(3)	3	-	3	-	-	-	-	-	(3)	-	-	-
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
<b>Total Cash Receipts by Source</b>		<b>153 200</b>	<b>68 186</b>	<b>13 539</b>	<b>33 259</b>	<b>29 093</b>	<b>162 685</b>	<b>55 114</b>	<b>55 114</b>	<b>55 114</b>	<b>55 114</b>	<b>55 114</b>	<b>(74 168)</b>	<b>661 362</b>	<b>742 606</b>	<b>780 524</b>
<b>Cash Payments by Type</b>																
Employee related costs		24 928	28 115	29 670	27 757	28 417	27 445	25 533	25 533	25 533	25 533	25 533	12 397	306 391	324 746	347 411
Remuneration of councillors		-	-	-	-	-	-	1 228	1 228	1 228	1 228	1 228	8 597	14 738	15 844	16 795
Interest																
Bulk purchases - Electricity																
Acquisitions - water & other inventory																
Contracted services		-	-	-	-	-	-	327	327	327	327	327	2 292	3 930	9 910	9 946
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		53 721	41 424	30 122	30 963	8 189	86 266	29 028	29 028	29 028	29 028	29 028	(47 491)	348 331	371 096	427 515
<b>Cash Payments by Type</b>		<b>78 650</b>	<b>69 539</b>	<b>59 791</b>	<b>58 720</b>	<b>36 605</b>	<b>113 711</b>	<b>56 116</b>	<b>56 116</b>	<b>56 116</b>	<b>56 116</b>	<b>56 116</b>	<b>(24 205)</b>	<b>673 390</b>	<b>721 597</b>	<b>801 666</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		6	265	48	55	-	37	191	191	191	191	191	923	2 287	1 908	2 022
Repayment of borrowing																
Other Cash Flows/Payments		623	-	350	844	631	535	-	-	-	-	-	(2 982)	-	-	-
<b>Total Cash Payments by Type</b>		<b>79 278</b>	<b>69 804</b>	<b>60 189</b>	<b>59 619</b>	<b>37 236</b>	<b>114 282</b>	<b>56 306</b>	<b>56 306</b>	<b>56 306</b>	<b>56 306</b>	<b>56 306</b>	<b>(26 264)</b>	<b>675 677</b>	<b>723 505</b>	<b>803 689</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>73 922</b>	<b>(1 618)</b>	<b>(46 650)</b>	<b>(26 360)</b>	<b>(8 144)</b>	<b>48 403</b>	<b>(1 193)</b>	<b>(1 193)</b>	<b>(1 193)</b>	<b>(1 193)</b>	<b>(1 193)</b>	<b>(47 903)</b>	<b>(14 315)</b>	<b>19 101</b>	<b>(23 165)</b>
Cash/cash equivalents at the month/year beginning:		32 783	106 706	105 088	58 437	32 077	23 933	72 336	71 143	69 950	68 757	67 564	66 372	32 783	18 468	37 569
Cash/cash equivalents at the month/year end:		106 706	105 088	58 437	32 077	23 933	72 336	71 143	69 950	68 757	67 564	66 372	18 468	18 468	37 569	14 404

DC42 Sedibeng - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity								-			
Service charges - Water								-			
Service charges - Waste Water Management								-			
Service charges - Waste management								-			
Sale of Goods and Rendering of Services								-			
Agency services								-			
Interest								-			
Interest earned from Receivables								-			
Interest earned from Current and Non Current Assets								-			
Dividends								-			
Rent on Land								-			
Rental from Fixed Assets								-			
Licence and permits								-			
Operational Revenue								-			
<b>Non-Exchange Revenue</b>								-			
Property rates											
Surcharges and Taxes											
Fines, penalties and forfeits								-			
Licences or permits											
Transfer and subsidies - Operational											
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets											
Other Gains											
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-			-
<b>Expenditure By Type</b>											
Employee related costs								-			
Remuneration of councillors								-			
Bulk purchases - electricity								-			
Inventory consumed								-			
Debt impairment								-			
Depreciation and amortisation								-			
Interest								-			
Contracted services								-			
Transfers and subsidies								-			
Irrecoverable debts written off								-			
Operational costs								-			
Losses on disposal of Assets								-			
Other Losses								-			
<b>Total Expenditure</b>		-	-	-	-	-	-	-			-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-			-
Transfers and subsidies - capital (monetary allocations)								-			
Transfers and subsidies - capital (in-kind)								-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-			-
Income Tax								-			
<b>Surplus/(Deficit) after income tax</b>		-	-	-	-	-	-	-			-





DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	45	191	191	6	6	191	185	97,1%	0%
August	87	191	191	265	265	381	116	30,4%	12%
September	161	191	191	48	48	572	524	91,6%	2%
October	14	191	191	55	55	762	707	92,8%	2%
November	–	191	191	–	–	953	953	100,0%	0%
December	37	191	191	37	37	1 144	1 107	96,8%	2%
January	–	191	191	–	–	1 334	1 334	100,0%	0%
February	240	191	191	–	–	1 525	1 525	100,0%	0%
March	24	191	191	–	–	1 715	1 715	100,0%	0%
April	246	191	191	–	–	1 906	1 906	100,0%	–
May	19	191	191	–	–	2 096	2 096	100,0%	–
June	666	191	191	–	–	2 287	2 287	100,0%	–
<b>Total Capital expenditure</b>	<b>1 540</b>	<b>2 287</b>	<b>2 287</b>	<b>411</b>					





<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										-
<b>Intangible Assets</b>		77	-	-	-	-	-	-	-	-
Servitudes										-
Licences and Rights		77	-	-	-	-	-	-	-	-
<i>Water Rights</i>										-
<i>Effluent Licenses</i>										-
<i>Solid Waste Licenses</i>										-
<i>Computer Software and Applications</i>		77	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>										-
<i>Unspecified</i>										-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										-
<b>Machinery and Equipment</b>		90	500	500	-	-	250	250	100,0%	500
Machinery and Equipment		90	500	500	-	-	250	250	100,0%	500
<b>Transport Assets</b>		591	315	245	-	-	140	140	100,0%	245
Transport Assets		591	315	245	-	-	140	140	100,0%	245
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										-
<i>Zoological plants and animals</i>										-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										-
<i>Zoological plants and animals</i>										-
<b>Total Capital Expenditure on new assets</b>	1	759	815	745	-	-	390	390	100,0%	745







Revetments							-		
Promenades							-		
Capital Spares							-		
Information and Communication Infrastructure	527	1 454	1 554	8	423	772	349	45,2%	1 554
Data Centres							-		
Core Layers	478	804	804	8	265	402	137	34,1%	804
Distribution Layers	49	650	750	-	158	370	212	57,3%	750
Capital Spares							-		
<b>Community Assets</b>	<b>34</b>	<b>59</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>29</b>	<b>100,0%</b>	<b>59</b>
Community Facilities	34	59	59	-	-	29	29	100,0%	59
Halls	-	-	-	-	-	-	-		-
Centres	34	59	59	-	-	29	29	100,0%	59
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							-		
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
<b>Other assets</b>	<b>994</b>	<b>900</b>	<b>900</b>	<b>81</b>	<b>620</b>	<b>450</b>	<b>(170)</b>	<b>-37,7%</b>	<b>900</b>
Operational Buildings	994	900	900	81	620	450	(170)	-37,7%	900
Municipal Offices	994	900	900	81	620	450	(170)	-37,7%	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								-		
<b>Biological or Cultivated Assets</b>								-		
Biological or Cultivated Assets								-		
<b>Intangible Assets</b>								-		
Servitudes								-		
Licences and Rights								-		
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications								-		
Load Settlement Software Applications								-		
Unspecified								-		
<b>Computer Equipment</b>								-		
Computer Equipment								-		
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment	54	172	172	-	49	86	37	43,4%	172	
<b>Machinery and Equipment</b>										
Machinery and Equipment	215	200	200	-	52	100	48	48,0%	200	
<b>Transport Assets</b>										
Transport Assets	342	422	422	18	204	211	7	3,3%	422	
<b>Land</b>										
Land								-		
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals								-		
<b>Living resources</b>										
Mature								-		
Policing and Protection								-		
Zoological plants and animals								-		
Immature								-		
Policing and Protection								-		
Zoological plants and animals								-		
<b>Total Repairs and Maintenance Expenditure</b>	1	2 166	3 206	3 306	107	1 348	1 649	301	18,3%	3 306







<b>Computer Equipment</b>		3 177	3 355	3 355	1 596	1 596	1 678	82	4,9%	3 355
Computer Equipment		3 177	3 355	3 355	1 596	1 596	1 678	82	4,9%	3 355
<b>Furniture and Office Equipment</b>		888	842	842	439	439	421	(18)	-4,3%	842
Furniture and Office Equipment		888	842	842	439	439	421	(18)	-4,3%	842
<b>Machinery and Equipment</b>		522	520	520	233	233	260	27	10,4%	520
Machinery and Equipment		522	520	520	233	233	260	27	10,4%	520
<b>Transport Assets</b>		455	397	397	225	225	198	(26)	-13,2%	397
Transport Assets		455	397	397	225	225	198	(26)	-13,2%	397
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
<b>Total Depreciation</b>	1	8 787	9 026	9 026	4 250	4 250	4 513	263	5,8%	9 026



Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target				
Month	2022/23	Original Budget	Adjusted Budget	Monthly actual
Jul	45	191	191	6
Aug	87	191	191	265
Sep	161	191	191	48
Oct	14	191	191	55
Nov	-	191	191	-
Dec	37	191	191	37
Jan	-	191	191	-
Feb	240	191	191	-
Mar	24	191	191	-
Apr	246	191	191	-
May	19	191	191	-
Jun	666	191	191	-

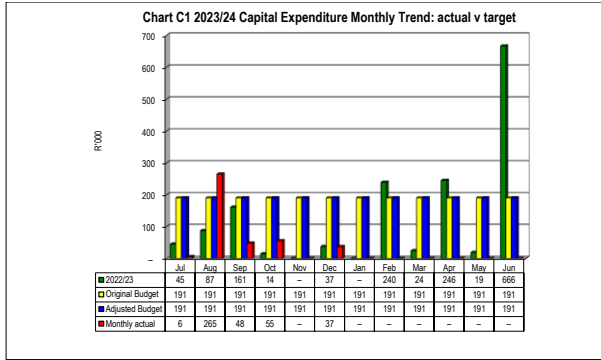


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	6	191
Aug	265	381
Sep	48	572
Oct	55	762
Nov	-	953
Dec	37	1144
Jan	-	1334
Feb	-	1525
Mar	-	1715
Apr	-	1906
May	-	2096
Jun	-	2287

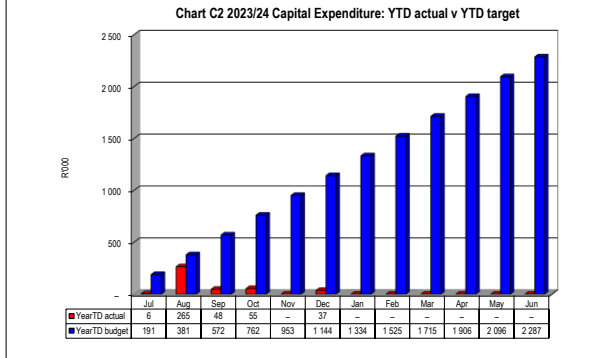


Chart C3 Aged Consumer Debtors Analysis								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr
Budget Year 2023/24	14	-	-	-	-	-	-	2 092
2022/23	1 502	-	-	-	7 839	-	-	954

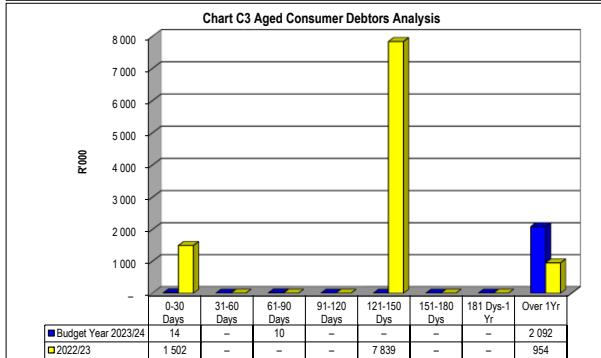


Chart C4 Consumer Debtors (total by Debtor Customer Category)		
	2022/23	Budget Year 2023/24
Organs of State	2 052	2 116
Commercial	-	-
Households	-	-
Other	-	-

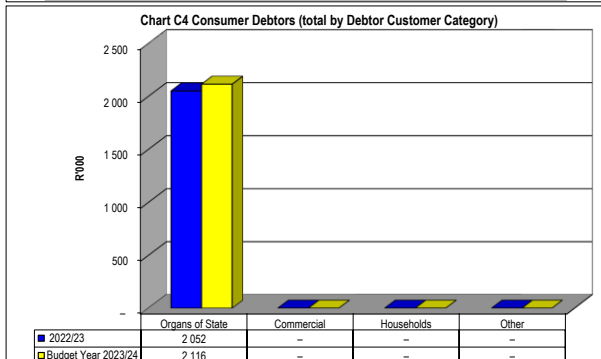


Chart C5 Aged Creditors Analysis									
	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output less input)	Pensions / Retirement deductions	Loans repayments	Trade Creditors	Auditor General	Other
2022/23	-	-	-	161	-	-	-	-	169 520
Budget Year 2023/24	-	-	-	295	-	-	-	-	175 409

