

MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END SEPTEMBER 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 SEPTEMBER 2023.

2. OBJECTIVE

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

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

3. LEGISLATIVE REQUIREMENTS:

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 SEPTEMBER 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 SEPTEMBER 2023 is indicated in the different schedules as listed below.

5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual AUGUST 2023	Actual SEPTEMBER 2023	Trend Analysis
Current Assets			
(Table SC3) Debtors	R 25 856	R 6 738	Decrease due to staff recoveries
Cash & cash equivalents:			
Cashbook balance (bank reconciliation) Primary	R 30 401 272	R 8 010 278.36	Decrease due operational activities.
Cashbook balance (bank reconciliation) Licensing	R 43 624 305	R 48 886 646.44	
Current Liabilities			
(Table SC4) Creditors	R 180 019 276	R 186 978 078	Increase due to agency fees received on licensing creditor payment.
Cash Flow			
(Table C7) Receipts	R 38 991 159	R 14 144 604	Decrease due to operational activities.
Payments	R 69 538 875	R 60 141 381	
Cash flow closing balance	R 75 912 789	R 59 865 402	
Cost Coverage indicator	2.09	1.6	Decrease due to operational activities.
(Table C2) Operating Revenue for Month	R 8 230 447	R 9 208 180	Received to date 35.42% (benchmark 25%).
Operating Expenditure for Month	R 33 536 556	R 33 230 626	Spent to date 23.88% (bench mark 25%).
(Table C5) Capital Expenditure	R 265 277	R 47 909	Total Capex budget spent to date is 11.8% (benchmark 25%) for Month.
(Table C6) Total Assets	R 164 766 116	R 147 519 669	Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue is minor tariffs charges after equitable share.
Total Liabilities	R 209 756 712	R 216 532 710	

Item of Financial Position/ Performance	Actual AUGUST 2023	Actual SEPTEMBER 2023	Trend Analysis
Total Net Liabilities	R (44 990 596)	R (69 013 042)	
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) - M03 September											
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	
Revenue	0	0	0	0	0	0	0	0	0	0	
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	16	50	59	(8)	-14%	235	
Agency services	0	74 002	75 239	75 239	7 721	13 781	18 810	(5 028)	-27%	75 239	Revenue based on townhalls booking August interest received in first of September 2023.
Interest	0	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	0	-	-	-	-	-	-	-	-	-	-
Interest from Current and Non Cu	0	3 932	2 325	2 325	590	1 372	581	-	0%	2 325	
Dividends	0	-	-	-	-	-	-	-	-	-	-
Rent on Land	0	-	-	-	-	-	-	-	0%	-	Revenue based on air quality license renewals. Revenue always 1 month in arrears.
Rental from Fixed Assets	0	549	480	480	13	57	120	(63)	-53%	480	
Licence and permits	0	-	-	-	-	-	-	-	-	-	-
Operational Revenue	0	5 241	4 765	4 765	49	202	1 191	(989)	-83%	4 765	
Non-Exchange Revenue	0	-	-	-	-	-	-	-	0%	-	-
Property rates	0	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	0	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	-
Licence and permits	0	212	1 680	1 680	5	95	420	(325)	0%	1 680	Increase due to salary increment in line with the budget.
Transfers and subsidies - Operat	0	311 014	323 574	323 574	814	129 214	80 893	48 321	0%	323 574	
Interest	0	-	-	-	-	-	-	-	0%	-	The council is in process of depreciating the assets.
Fuel Levy	0	-	-	-	-	-	-	-	-	-	-
Operational Revenue	0	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	12	40	40	-	-	10	(10)	0%	40	Expenses done based on needs analysis.
Other Gains	0	-	-	-	-	-	-	-	0%	-	Municipal Health services one month in arrears .
Discontinued Operations	0	-	-	-	-	-	-	-	-	-	Expenses based on grant utilization.
Total Revenue (excluding capital	0	395 154	408 337	408 337	9 208	144 771	102 084	42 687	42%	408 337	Expenses done based on needs analysis.
Expenditure By Type	0	-	-	-	-	-	-	-	0%	-	-
Employee related costs	0	290 100	306 391	306 391	27 706	76 985	76 598	367	0%	306 391	
Remuneration of councillors	0	14 519	14 738	14 738	1 160	3 425	3 685	(259)	-7%	14 738	
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	-
Inventory consumed	0	3 598	4 054	4 053	452	1 166	1 013	153	-	4 053	
Debt impairment	0	53	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	0	8 787	9 026	9 026	-	-	2 257	(2 257)	(0)	9 026	
Interest	0	-	-	-	-	-	-	-	-	-	-
Contracted services	0	37 042	42 700	42 701	1 545	5 523	10 675	(5 152)	(0)	42 701	
Transfers and subsidies	0	8 089	12 390	12 390	726	2 039	3 098	(1 059)	(0)	12 390	
Irrecoverable debts written off	0	1 138	-	-	-	-	-	-	-	-	-
Operational costs	0	36 240	33 733	33 733	1 641	11 913	8 433	3 480	0	33 733	
Losses on Disposal of Assets	0	141	40	40	-	-	10	-	(10)	40	
Other Losses	0	-	-	-	-	-	-	-	-	-	-
Total Expenditure	0	399 707	423 072	423 072	33 231	101 032	105 769	(4 737)	(0)	423 072	
<i>Surplus/(Deficit)</i>	0	-4552364.51	-14735397	-14735397	-24022446.2	43739631.79	-3884549.02	47424180.81	-12.8710951	-14735397	
<i>Transfers and subsidies - capital (r</i>	0	0	367000	367000	0	0	91749	-91749	-1	367000	
<i>Transfers and subsidies - capital (ir</i>	0	-	-	-	-	-	-	-	-	-	-
<i>Surplus/(Deficit) after capital transi</i>	0	(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)	-	-	(14 368)	

Cash flow Analysis for the Month of September 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	8 584 451	8 488 765	28 813 482	9 953 289	8 183 392	34 803 787	10 953 027	11 798 819	16 337 745
Cash Inflow	199 254 848	69 862 908	70 698 989	30 424 077	33 132 361	120 565 036	27 598 952	48 570 382	89 936 647	6 740 575	33 116 671	72 581 160	802 482 606
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	593 677	1 231 923	998 556	1 274 418	416 899	327 687	449 777	543 515	563 957	381 587	2 316 899	3 498 709	12 598 604
Licensing	72 000 000	65 000 000	62 000 000	29 000 000	32 000 000	20 000 000	27 000 000	42 000 000	3 000 000	6 000 000	30 000 000	66 000 000	454 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	151 314	129 985	159 633	149 659	137 462	129 987	149 175	151 520	144 690	107 426	167 972	154 451	1 733 274
Subsidies and Grants	126 509 857	3 501 000	7 540 800	-	578 000	100 107 362	-	5 875 347	88 228 000	251 562	631 800	2 927 000	334 150 728
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Outflow	(150 416 592)	(104 645 991)	(93 094 578)	(29 836 955)	(33 228 047)	(100 240 319)	(46 459 145)	(50 340 279)	(63 316 252)	(30 591 335)	(32 270 879)	(63 351 402)	(797 791 774)
Salaries	(49 217 772)	(28 055 359)	(29 961 280)	(26 875 655)	(23 799 993)	(26 440 473)	(25 494 719)	(27 800 301)	(26 719 247)	(25 838 061)	(26 046 575)	(25 814 101)	(342 063 536)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(39 467 440)	(34 098 372)	(26 113 604)	-	-	(48 984 451)	(15 647 937)	(19 526 856)	(19 799 241)	-	-	(20 527 453)	(224 165 354)
Other Creditors	(61 731 380)	(42 492 260)	(37 019 694)	(2 961 300)	(9 428 054)	(24 815 395)	(5 316 489)	(3 013 122)	(16 797 764)	(4 753 274)	(6 224 304)	(17 009 848)	(231 562 884)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	65 176 001	30 392 918	7 997 329	8 584 451	8 488 765	28 813 482	9 953 289	8 183 392	34 803 787	10 953 027	11 798 819	21 028 577	21 028 577

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

Description	Original Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual August	Actual September	Balance	%	Comment
RAMS	2 616 000.00	0.00	1 831 507.27	406 974.63	342 930.95	32 732.00	1 424 532.64	22.22%	Interns Stipend
FMG	1 400 000.00	0.00	1 400 000.00	377 287.00	229 160.59	55 248.00	1 022 713.00	26.95%	Interns Stipend
EPWP	1 079 000.00	0.00	298 504.06	59 106.00	0.00	59 106.00	298 504.06	19.80%	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 568 000.00	7 540 800.00	7 540 800.00	1 979 729.00	641 829.38	667 180.00	5 561 071.00	26.25%	Payment of salaries
DSRACH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	Expenditure incurred for YDP managed by community services.
Total	17 663 000.00	7 540 800.00	11 070 811.33	2 823 096.63	1 213 920.92	814 266.00	8 306 820.70	25.50%	

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 September.

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

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
6 738	0	0	0	0	0	0	2 092 154	2 098 892

Bank reconciliation

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

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

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

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

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

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

b) Current Liabilities

Creditors' Age Analysis

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

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
40 250 672	0	0	0	0	0	0	146 727 406	186 978 078

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 14 114 604 outgoing payments were made to the amount of R 60 141 381. Taking into account the opening cashbook balance, this left a favorable closing balance of R 59 865 402 as end of September 2023 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

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

$$\begin{aligned} \text{The cost coverage formula} &= R \frac{(56\,896\,925) + R0}{R\,35\,252\,888} \\ &= \underline{1.6 \text{ TIMES}} \end{aligned}$$

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

that the municipality is having a liquidity problem as identified in the AG reports of 2020/2021 as well as 2021/22.

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 R55 248 in month of September, FMG Interns were involved in the following activities during the month as part of their training rotation plan:

Three interns in Supply Chain Management

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

Rural Roads Assets Management Grant

An amount of R 2 616 000 gazette 2023-24, amount received of R1 831 000 in August, Expenditure incurred of R 32 732 in September.

HIV/Aids

An amount of R12 568 000 gazetted for 2023-24 and, expenditure incurred for the month of September amount to R 667 180.

Extended Public Works Projects

An amount of R 1 079 000 is gazetted, amount received of R 270 000 expenditure incurred for the month of September R 59 106.

YOUTH CENTRES (National Youth Development Agency)

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

Grant payments to Local Municipalities:

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

6.2 Financial Performance

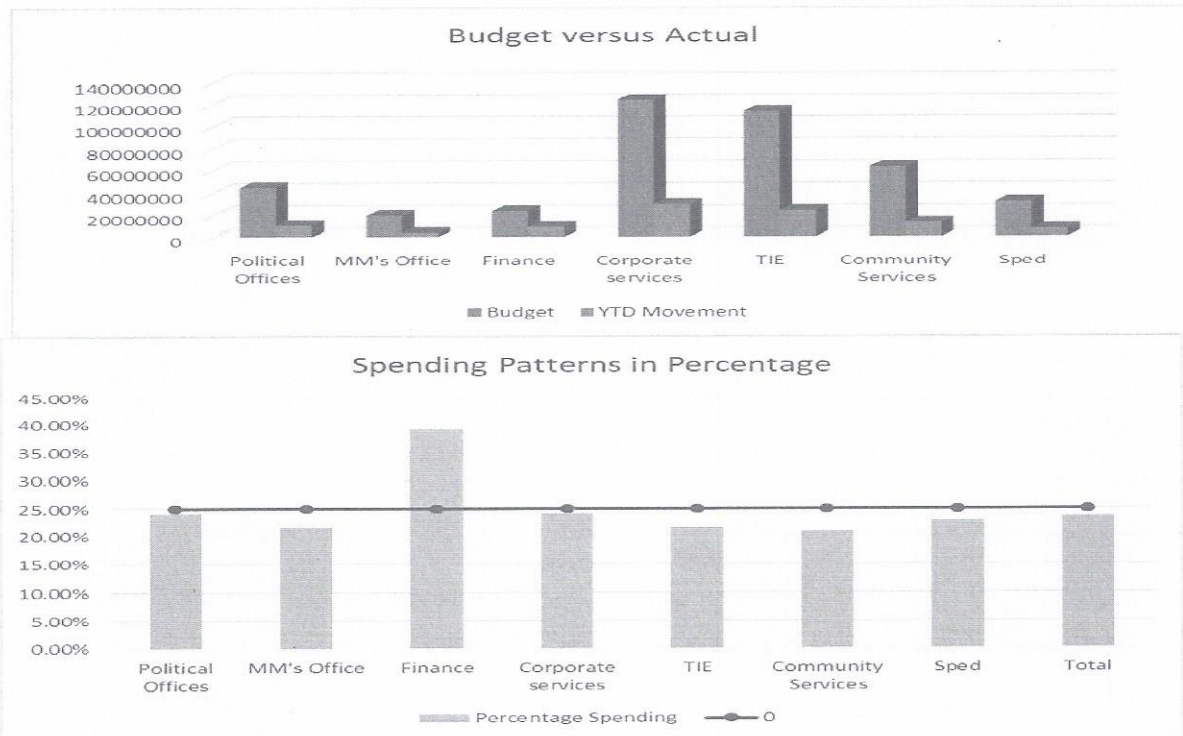
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue 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 9 208 180 was generated in revenue R 33 230 626 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 September 2023 signals the 1st month of the first quarter 2023/24 financial year, spending trends ought to be around 25%. "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 23.88% and revenue is at 35.42% 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 September R 47 909 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 September 2023 is shown in the table below:-

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and Equipment	400 000	41 390	0	73 590	326 410	18.40%
Computer Equipment and Networks	100 000	0	0	0	100 000	0.00%
New Ict Equipment	800 000	6 519	16 521	245 197	554 803	30.65%
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	0	0	0	52 000	0.00%
RRAMS Vehicles	315 000	0	0	0	315 000	0.00%
Total	2 287 000	47 909	16 521	318 787	1 968 213	13.94%

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

Asset Management

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

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

6.3 Monitoring of Compliance

Policy Governance of Municipal Finance and MFMA Compliance

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

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

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

See Attached Annexures reflecting detail information:

- "A" – Debtors Age Analysis
- "B" – Investment Schedule

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

RECOMMENDED:

THAT the financial management report as at the end September 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

2023/10/13

 Date

 MR. VM JONES
 MMC: FOR FINANCE

 Date



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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Budget submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

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E-Mail:

Reporting period:

MTREF:

Budget Year: 2023/24

Does this municipality have Entities?

If YES: Identify type of report:

[Name Votes & Sub-Votes](#)

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	Executive & Council	
Vote 02 - Budget & Treasury Office	01.1	Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2	Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3	Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4	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	Budget & Treasury Office	
	02.1	Financial Services Admin	02.1 - Financial Services Admin
	02.2	Financial Management	02.2 - Financial Management
	02.3	Supply Chain Management	02.3 - Supply Chain Management
	Vote 03	Corporate Services	
	03.1	Corporate Services - Admin	03.1 - Corporate Services - Admin
	03.2	Human Resources Administration	03.2 - Human Resources Administration
	03.3	Corporate And Legal Administration	03.3 - Corporate And Legal Administration
	03.4	Legal	03.4 - Legal
	03.5	Corporate	03.5 - Corporate
	03.6	Facility Management Admin	03.6 - Facility Management Admin
	03.7	Fleet Management	03.7 - Fleet Management
	03.8	Maintenance & Cleaning	03.8 - Maintenance & Cleaning
	03.9	Town Hall	03.9 - Town Hall
	03.10	Internal Security	03.10 - Internal Security
	03.11	It Emfuleni	03.11 - It Emfuleni
	03.12	It Sediberg	03.12 - It Sediberg
	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	Roads And Transport	
	04.1	Basic Services	04.1 - Basic Services
	04.2	Transport:Infrastructure & Environment	04.2 - Transport:Infrastructure & Environment
	04.3	Air Quality Management	04.3 - Air Quality Management
	04.4	Environmental Planning And Coordination	04.4 - Environmental Planning And Coordination
	04.5	Municipal Health Services	04.5 - Municipal Health Services
	04.6	Environment	04.6 - Environment
	04.7	License Service Centre	04.7 - License Service Centre
	04.8	License Service Centre - Vereeniging	04.8 - License Service Centre - Vereeniging
	04.9	License Service Centre - Vanderbijl Park	04.9 - License Service Centre - Vanderbijl Park
	04.10	License Service Centre - Meyerton	04.10 - License Service Centre - Meyerton
	04.11	License Service Centre - Heidelberg	04.11 - License Service Centre - Heidelberg
	Vote 05	Planning & Development	
	05.1	Sped Admin	05.1 - Sped Admin
	05.2	Development Planning - Spec. Proj.	05.2 - Development Planning - Spec. Proj.
	05.3	Development Planning Land Use Management	05.3 - Development Planning Land Use Management
	05.4	Tourism	05.4 - Tourism
	05.5	Housing	05.5 - Housing
	05.6	Led & Sgds	05.6 - Led & Sgds
	05.7	Ndpg Unit	05.7 - Ndpg Unit
	Vote 06	Community & Social Services	
	06.1	Vereeniging Airport	06.1 - Vereeniging Airport
	06.2	Vanderbijl Airport	06.2 - Vanderbijl Airport
	06.3	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	Other	
	15.1	Coo's Office	15.1 - Coo's Office
	15.2	Igr Unit Administration	15.2 - Igr Unit Administration
	15.3	Audit Function	15.3 - Audit Function
	15.4	Risk Function	15.4 - Risk Function
	15.5	Performance Function	15.5 - Performance Function
	15.6	Utilities Admin	15.6 - Utilities Admin
	15.7	Special Projects	15.7 - Special Projects
	15.8	Heidelberg Airport	15.8 - Heidelberg Airport



DC42 Sedibeng - Contact Information

A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:

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

Street address

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

General Contacts

Telephone number	0164503074
Fax number	

C. POLITICAL LEADERSHIP

Speaker:

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 - M03 September

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	3 932	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	3 932	2 325	2 325	590	1 372	581	791	136%	2 325
Other own revenue	387 290	406 012	406 012	8 618	143 400	101 503	41 897	41%	-
Total Revenue (excluding capital transfers and contributions)	395 154	408 337	408 337	9 208	144 771	102 084	42 687	42%	408 337
Employee costs	290 100	306 391	306 391	27 706	76 965	76 598	367		306 391
Remuneration of Councillors	14 519	14 738	14 738	1 160	3 425	3 685	(259)		14 738
Depreciation and amortisation	8 787	9 026	9 026	-	-	2 257	(2 257)		9 026
Interest	-	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	3 598	4 054	4 053	452	1 166	1 013	153		4 053
Transfers and subsidies	8 089	12 390	12 390	726	2 039	3 098	(1 059)	-34%	12 390
Other expenditure	74 614	76 473	76 474	3 186	17 436	19 118	(1 682)	-9%	76 474
Total Expenditure	399 707	423 072	423 072	33 231	101 032	105 769	(4 737)	-4%	423 072
Surplus/(Deficit)	(4 552)	(14 735)	(14 735)	(24 022)	43 740	(3 685)	47 424	-1287%	(14 735)
Transfers and subsidies - capital (monetary)	-	367	367	-	-	92	(92)	-100%	367
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)	47 332	-1317%	(14 368)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)	47 332	-1317%	(14 368)
Capital expenditure & funds sources									
Capital expenditure	1 540	2 287	2 287	48	319	572	(253)	-44%	2 287
Capital transfers recognised	-	487	487	-	-	122	(122)	-100%	487
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 540	1 800	1 800	48	319	450	(131)	-29%	1 800
Total sources of capital funds	1 540	2 287	2 287	48	319	572	(253)	-44%	2 287
Financial position									
Total current assets	33 404	11 054	11 054		60 041				11 054
Total non current assets	87 160	76 760	76 760		87 478				76 760
Total current liabilities	203 423	227 406	227 406		216 533				227 406
Total non current liabilities	-	-	-		-				-
Community wealth/Equity	(112 753)	(139 592)	(139 592)		(69 013)				(139 592)
Cash flows									
Net cash from (used) operating	90 328	(9 264)	(9 264)	(45 997)	27 404	(2 316)	(29 720)	1283%	(9 264)
Net cash from (used) investing	(1 540)	(2 247)	(2 247)	(48)	(319)	(562)	(243)	43%	(2 247)
Net cash from (used) financing	-	-	-	(3)	(3)	-	3	#DIV/0!	-
Cash/cash equivalents at the month/year end	107 216	9 519	9 519	-	59 865	18 152	(41 713)	-230%	21 272
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7	-	-	-	-	-	-	2 092	2 099
Creditors Age Analysis									
Total Creditors	40 251	-	-	-	-	-	-	146 727	186 978

DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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	1									
Revenue - Functional										
<i>Governance and administration</i>		311 420	321 960	321 960	1 427	130 391	80 490	49 901	62%	321 960
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		311 420	321 960	321 960	1 427	130 391	80 490	49 901	62%	321 960
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 993	5 025	5 025	27	192	1 256	(1 064)	-85%	5 025
Community and social services		1 781	3 345	3 345	22	97	836	(739)	-88%	3 345
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		212	1 680	1 680	5	95	420	(325)	-77%	1 680
<i>Economic and environmental services</i>		76 608	77 855	77 855	7 754	14 188	19 464	(5 275)	-27%	77 855
Planning and development		2 605	2 616	2 616	33	407	654	(247)	-38%	2 616
Road transport		74 002	75 239	75 239	7 721	13 781	18 810	(5 028)	-27%	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	-	-	966	(966)	-100%	3 864
Total Revenue - Functional	2	395 154	408 704	408 704	9 208	144 771	102 176	42 595	42%	408 704
Expenditure - Functional										
<i>Governance and administration</i>		216 820	226 093	226 197	16 898	56 628	56 542	86	0%	226 197
Executive and council		53 973	55 971	55 975	4 660	13 734	13 993	(260)	-2%	55 975
Finance and administration		156 233	163 240	163 340	11 821	41 994	40 828	1 166	3%	163 340
Internal audit		6 614	6 882	6 882	417	900	1 720	(821)	-48%	6 882
<i>Community and public safety</i>		64 850	74 173	74 073	3 932	12 552	18 525	(5 974)	-32%	74 073
Community and social services		31 971	36 492	36 492	2 829	8 102	9 123	(1 021)	-11%	36 492
Sport and recreation		3 455	3 784	3 784	259	827	946	(119)	-13%	3 784
Public safety		4 920	5 703	5 603	399	1 195	1 408	(212)	-15%	5 603
Housing		1 759	1 842	1 842	144	431	461	(29)	-6%	1 842
Health		22 746	26 351	26 351	302	1 996	6 588	(4 592)	-70%	26 351
<i>Economic and environmental services</i>		98 096	103 186	103 182	10 455	26 466	25 796	670	3%	103 182
Planning and development		24 623	25 875	25 871	1 826	5 831	6 468	(637)	-10%	25 871
Road transport		69 585	73 101	73 101	8 331	19 789	18 275	1 514	8%	73 101
Environmental protection		3 887	4 210	4 210	297	846	1 053	(207)	-20%	4 210
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		19 940	19 620	19 620	1 946	5 386	4 905	481	10%	19 620
Total Expenditure - Functional	3	399 707	423 072	423 072	33 231	101 032	105 769	(4 737)	-4%	423 072
Surplus/ (Deficit) for the year		(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)	47 332	-1317%	(14 368)

Health Surveillance and Prevention of Communicable Diseases including immunizations									
Vector Control									
Chemical Safety									
Economic and environmental services	76 608	77 855	77 855	7 754	14 188	19 464	(5 275)	(0)	77 855
Planning and development	2 605	2 616	2 616	33	407	654	(247)	(0)	2 616
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)									
Central City Improvement District									
Development Facilitation	2 605	2 616	2 616	33	407	654	(247)	(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	74 002	75 239	75 239	7 721	13 781	18 810	(5 028)	(0)	75 239
Public Transport									
Road and Traffic Regulation	74 002	75 239	75 239	7 721	13 781	18 810	(5 028)	(0)	75 239
Roads									
Taxi Ranks									
Environmental protection									
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services									
Energy sources									
Electricity									
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management									
Water Treatment									
Water Distribution									
Water Storage									
Waste water management									
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment									
Waste management									
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal									
Street Cleaning									
Other	5 134	3 864	3 864	-	-	966	(966)	(0)	3 864
Abattoirs									
Air Transport	1 140								
Forestry									
Licensing and Regulation									
Markets	3 994	3 864	3 864			966	(966)	(0)	3 864
Tourism									
Total Revenue - Functional	395 154	408 704	408 704	9 208	144 771	102 176	42 595	0	408 704
Expenditure - Functional									
Municipal governance and administration	216 820	226 093	226 197	16 898	56 628	56 542	86	0	226 197
Executive and council	53 973	55 971	55 975	4 660	13 734	13 993	(260)	(0)	55 975
Mayor and Council	43 678	44 928	44 968	3 609	10 873	11 236	(363)	(0)	44 968
Municipal Manager, Town Secretary and Chief Executive	10 295	11 043	11 007	1 052	2 861	2 757	104	0	11 007
Finance and administration	156 233	163 240	163 340	11 821	41 994	40 828	1 166	0	163 340
Administrative and Corporate Support	55 131	63 615	63 615	4 988	16 659	15 904	755	0	63 615
Asset Management									
Finance	12 577	11 260	11 260	291	4 043	2 815	1 228	0	11 260
Fleet Management	3 872	3 916	3 916	234	852	979	(127)	(0)	3 916
Human Resources	15 135	16 039	16 039	1 252	4 174	4 010	164	0	16 039
Information Technology	20 384	21 518	21 718	1 364	5 651	5 416	235	0	21 718
Legal Services	5 606	5 463	5 463	192	631	1 366	(735)	(0)	5 463
Marketing, Customer Relations, Publicity and Media Co-ordination	1 298	1 391	1 391	74	223	348	(125)	(0)	1 391
Property Services	10 478	6 666	6 666	270	660	1 666	(1 066)	(0)	6 666
Risk Management	1 054	1 105	1 105	87	318	276	42	0	1 105
Security Services	26 361	27 151	27 051	2 629	7 384	6 770	614	0	27 051
Supply Chain Management	4 337	5 116	5 116	439	1 399	1 279	120	0	5 116

Valuation Service							-		
Internal audit	6 614	6 882	6 882	417	900	1 720	(821)	(0)	6 882
Governance Function	6 614	6 882	6 882	417	900	1 720	(821)	(0)	6 882
Community and public safety	64 850	74 173	74 073	3 932	12 552	18 525	(5 974)	(0)	74 073
Community and social services	31 971	36 492	36 492	2 829	8 102	9 123	(1 021)	(0)	36 492
Aged Care							-		
Agricultural							-		
Animal Care and Diseases							-		
Cemeteries, Funeral Parlours and Crematoriums							-		
Child Care Facilities							-		
Community Halls and Facilities	9 498	12 896	12 896	721	1 912	3 224	(1 312)	(0)	12 896
Consumer Protection							-		
Cultural Matters							-		
Disaster Management	7 381	7 746	7 746	626	1 958	1 937	22	0	7 746
Education							-		
Indigenous and Customary Law							-		
Industrial Promotion							-		
Language Policy							-		
Libraries and Archives							-		
Literacy Programmes	4 230	4 398	4 398	347	1 053	1 100	(47)	(0)	4 398
Media Services							-		
Museums and Art Galleries	8 700	9 245	9 245	861	2 465	2 311	154	0	9 245
Population Development							-		
Provincial Cultural Matters							-		
Theatres	2 162	2 207	2 207	274	714	552	162	0	2 207
Zoo's							-		
Sport and recreation	3 455	3 784	3 784	259	827	946	(119)	(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	259	827	946	(119)	(0)	3 784
Public safety	4 920	5 703	5 603	399	1 195	1 408	(212)	(0)	5 603
Civil Defence	4 920	5 703	5 603	399	1 195	1 408	(212)	(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	144	431	461	(29)	(0)	1 842
Housing	1 759	1 842	1 842	144	431	461	(29)	(0)	1 842
Informal Settlements							-		
Health	22 746	26 351	26 351	302	1 996	6 588	(4 592)	(0)	26 351
Ambulance							-		
Health Services	22 746	26 351	26 351	302	1 996	6 588	(4 592)	(0)	26 351
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	98 096	103 186	103 182	10 455	26 466	25 796	670	0	103 182
Planning and development	24 623	25 875	25 871	1 826	5 831	6 468	(637)	(0)	25 871
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDs)	10 599	10 626	10 625	846	2 556	2 656	(100)	(0)	10 625
Central City Improvement District							-		
Development Facilitation	9 424	10 757	10 754	569	2 038	2 689	(651)	(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	296	891	759	132	0	3 036
Project Management Unit	1 503	1 456	1 456	115	346	364	(18)	(0)	1 456
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	69 585	73 101	73 101	8 331	19 789	18 275	1 514	0	73 101
Public Transport							-		
Road and Traffic Regulation	69 089	72 697	72 697	8 331	19 789	18 174	1 615	0	72 697
Roads							-		
Taxi Ranks	496	404	404	-	-	101	(101)	(0)	404
Environmental protection	3 887	4 210	4 210	297	846	1 053	(207)	(0)	4 210
Biodiversity and Landscape	632	580	580	-	-	145	(145)	(0)	580
Coastal Protection							-		

DC42 Sedibeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		301 648	308 802	308 802	754	128 350	77 201	51 150	66.3%	308 802
Vote 03 - Corporate Services		4 869	4 808	4 808	22	147	1 202	(1 055)	-87.7%	4 808
Vote 04 - Roads And Transport		76 820	79 535	79 535	7 759	14 283	19 884	(5 600)	-28.2%	79 535
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		11 817	15 558	15 558	674	1 990	3 890	(1 900)	-48.8%	15 558
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	395 154	408 704	408 704	9 208	144 771	102 176	42 595	41.7%	408 704
Expenditure by Vote	1									
Vote 01 - Executive & Council		53 882	55 879	55 882	4 644	13 686	13 970	(284)	-2.0%	55 882
Vote 02 - Budget & Treasury Office		23 539	24 049	24 049	987	9 423	6 012	3 411	56.7%	24 049
Vote 03 - Corporate Services		130 646	133 641	133 741	11 113	32 757	33 429	(671)	-2.0%	133 741
Vote 04 - Roads And Transport		101 466	110 095	110 092	9 198	23 764	27 523	(3 760)	-13.7%	110 092
Vote 05 - Planning & Development		18 144	18 102	18 101	1 499	4 602	4 526	76	1.7%	18 101
Vote 06 - Community & Social Services		58 416	67 249	67 149	4 753	14 040	16 794	(2 754)	-16.4%	67 149
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		13 613	14 056	14 058	1 037	2 760	3 514	(755)	-21.5%	14 058
Total Expenditure by Vote	2	399 707	423 072	423 072	33 231	101 032	105 769	(4 737)	-4.5%	423 072
Surplus/ (Deficit) for the year	2	(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)	47 332	-1317.4%	(14 368)

06.19 - Cimm - Co-Ordination Centre		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
15.1 - Coo's Office		-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration		-	-	-	-	-	-	-	-	-
15.3 - Audit Function		-	-	-	-	-	-	-	-	-
15.4 - Risk Function		-	-	-	-	-	-	-	-	-
15.5 - Performance Function		-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin		-	-	-	-	-	-	-	-	-
15.7 - Special Projects		-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	395 154	408 704	408 704	9 208	144 771	102 176	42 595	42%	408 704
Expenditure by Vote	1									
Vote 01 - Executive & Council		53 882	55 879	55 882	4 644	13 686	13 970	(284)	-2%	55 882
01.1 - Mayor Administration		14 017	14 349	14 369	1 176	3 686	3 589	97	3%	14 369
01.2 - Speaker Administration		6 772	6 517	6 517	524	1 569	1 629	(60)	-4%	6 517
01.3 - Speaker Projects		198	242	242	60	127	60	66	110%	242
01.4 - Mpac Office		3 090	3 272	3 272	266	794	818	(23)	-3%	3 272
01.5 - Mmc For Finance & Administration		311	306	306	22	68	77	(9)	-12%	306
01.6 - Mmc For Srac & Heritage		927	961	961	71	214	240	(26)	-11%	961
01.7 - Mmc For Infrastructure & Transport		289	298	301	23	71	75	(3)	-5%	301
01.8 - Mmc For Human Settlements		918	962	962	72	215	241	(26)	-11%	962
01.9 - Mmc For Health & Public Safety		296	302	302	22	67	76	(8)	-11%	302
01.10 - Mmc For Corporate Services		566	583	583	43	130	146	(15)	-11%	583
01.11 - Mmc For Environment		911	928	928	72	215	232	(17)	-7%	928
01.12 - Mmc For Strat Planning & Econ. Devel.		561	606	606	44	131	152	(20)	-13%	606
01.13 - Other Councilors		6 294	6 392	6 392	521	1 514	1 598	(84)	-5%	6 392
01.14 - Office Of The Chief Whip Administration		8 525	9 166	9 166	689	2 067	2 292	(224)	-10%	9 166
01.15 - Chief Whip Projects		3	44	61	3	3	13	(9)	-74%	61
01.16 - Municipal Manager Administration		10 193	10 940	10 904	1 035	2 813	2 731	82	3%	10 904
01.17 - External Communication		11	11	11	-	-	3	(3)	-100%	11
Vote 02 - Budget & Treasury Office		23 539	24 049	24 049	987	9 423	6 012	3 411	57%	24 049
02.1 - Financial Services Admin		6 625	7 673	7 673	257	3 981	1 918	2 063	108%	7 673
02.2 - Financial Management		12 577	11 260	11 260	291	4 043	2 815	1 228	44%	11 260
02.3 - Supply Chain Management		4 337	5 116	5 116	439	1 399	1 279	120	9%	5 116
Vote 03 - Corporate Services		130 646	133 641	133 741	11 113	32 757	33 429	(671)	-2%	133 741
03.1 - Corporate Services - Admin		3 124	3 683	3 683	480	1 217	921	297	32%	3 683
03.2 - Human Resources Administration		14 229	15 351	15 351	1 199	4 016	3 838	179	5%	15 351
03.3 - Corporate And Legal Administration		3 127	3 359	3 359	274	816	840	(24)	-3%	3 359
03.4 - Legal		5 606	5 463	5 463	192	631	1 366	(735)	-54%	5 463
03.5 - Corporate		7 065	6 753	6 753	744	2 019	1 688	331	20%	6 753
03.6 - Facility Management Admin		17 343	18 364	18 364	1 742	4 265	4 591	(326)	-7%	18 364
03.7 - Fleet Management		3 872	3 916	3 916	234	852	979	(127)	-13%	3 916
03.8 - Maintenance & Cleaning		10 478	6 666	6 666	270	660	1 666	(1 006)	-60%	6 666
03.9 - Town Hall		4 883	6 230	6 230	431	1 043	1 558	(514)	-33%	6 230
03.10 - Internal Security		26 361	27 151	27 051	2 629	7 384	6 770	614	9%	27 051
03.11 - It Emfuleni		-	-	-	-	-	-	-	-	-
03.12 - It Sediberg		20 384	21 518	21 718	1 364	5 651	5 416	235	4%	21 718
03.13 - It Midvaal		-	-	-	-	-	-	-	-	-
03.14 - Idp Function		2 157	2 331	2 331	175	526	583	(56)	-10%	2 331
03.15 - Fresh Produce Market		12 017	12 855	12 855	1 377	3 676	3 214	462	14%	12 855
Vote 04 - Roads And Transport		101 466	110 095	110 092	9 198	23 764	27 523	(3 760)	-14%	110 092
04.1 - Basic Services		4 586	4 719	4 719	353	1 115	1 180	(65)	-6%	4 719
04.2 - Transport;Infrastructure & Environment		4 838	6 038	6 035	217	924	1 509	(586)	-39%	6 035
04.3 - Air Quality Management		3 256	3 631	3 631	297	846	908	(62)	-7%	3 631
04.4 - Environmental Planning And Coordination		3	3	3	-	-	1	(1)	-100%	3
04.5 - Municipal Health Services		19 065	22 430	22 430	-	1 091	5 608	(4 517)	-81%	22 430
04.6 - Environment		629	577	577	-	-	144	(144)	-100%	577
04.7 - License Service Centre		7 459	8 293	8 293	1 312	2 233	2 073	160	8%	8 293
04.8 - License Service Centre - Vereeniging		15 797	16 317	16 317	1 896	4 731	4 079	651	16%	16 317
04.9 - License Service Centre - Vanderbijl Park		20 076	20 599	20 599	2 381	5 675	5 150	526	10%	20 599
04.10 - License Service Centre - Meyerton		14 432	16 207	16 207	1 535	3 963	4 052	(89)	-2%	16 207
04.11 - License Service Centre - Heidelberg		11 325	11 280	11 280	1 206	3 186	2 820	366	13%	11 280
Vote 05 - Planning & Development		18 144	18 102	18 101	1 499	4 602	4 526	76	2%	18 101
05.1 - Sped Admin		4 297	5 217	5 215	417	1 304	1 304	0	0%	5 215
05.2 - Development Planning - Spec. Proj.		2 002	1 806	1 806	206	619	452	168	37%	1 806
05.3 - Development Planning Land Use Management		1 095	1 230	1 230	91	272	308	(36)	-12%	1 230
05.4 - Tourism		3 368	3 498	3 498	273	904	875	30	3%	3 498
05.5 - Housing		1 759	1 842	1 842	144	431	461	(29)	-6%	1 842
05.6 - Led & Sgds		4 120	3 054	3 054	254	725	763	(38)	-5%	3 054
05.7 - Ndpq Unit		1 503	1 456	1 456	115	346	364	(18)	-5%	1 456
Vote 06 - Community & Social Services		58 416	67 249	67 149	4 753	14 040	16 794	(2 754)	-16%	67 149
06.1 - Vereeniging Airport		4 555	3 267	3 267	296	806	817	(11)	-1%	3 267
06.2 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-
06.3 - Emfuleni Taxi Rank		496	404	404	-	-	101	(101)	-100%	404
06.4 - Midvaal Taxi Rank		-	-	-	-	-	-	-	-	-
06.5 - Lesedi Taxi Rank		-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin		12 934	18 528	18 528	1 025	3 025	4 632	(1 607)	-35%	18 528

06.7 - Public Safety	4 920	5 703	5 603	399	1 195	1 408	(212)	-15%	5 603	
06.8 - Vereeniging Theatre	1 876	1 908	1 908	234	628	477	151	32%	1 908	
06.9 - Mphatlalatsane Theatre	286	299	299	41	86	75	12	15%	299	
06.10 - Sports & Recreation	1 972	2 238	2 238	161	483	559	(76)	-14%	2 238	
06.11 - Heritage	8 700	9 245	9 245	861	2 465	2 311	154	7%	9 245	
06.12 - Srach Admin	1 483	1 547	1 547	98	344	387	(43)	-11%	1 547	
06.13 - Hiv & Aids	2 455	2 596	2 596	202	605	649	(44)	-7%	2 596	
06.14 - Primary Health Care Services	1 225	1 325	1 325	100	300	331	(31)	-9%	1 325	
06.15 - Youth Centre	4 615	6 666	6 666	290	869	1 666	(798)	-48%	6 666	
06.16 - Social Development	4 230	4 398	4 398	347	1 053	1 100	(47)	-4%	4 398	
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	
06.18 - Disaster Man - Operation & Co-Ord	7 381	7 746	7 746	626	1 958	1 937	22	1%	7 746	
06.19 - Cimm - Co-Ordination Centre	1 288	1 380	1 380	74	223	345	(122)	-35%	1 380	
Vote 07 -	-	-	-	-	-	-	-	-	-	
Vote 08 -	-	-	-	-	-	-	-	-	-	
Vote 09 -	-	-	-	-	-	-	-	-	-	
Vote 10 -	-	-	-	-	-	-	-	-	-	
Vote 11 -	-	-	-	-	-	-	-	-	-	
Vote 12 -	-	-	-	-	-	-	-	-	-	
Vote 13 -	-	-	-	-	-	-	-	-	-	
Vote 14 -	-	-	-	-	-	-	-	-	-	
Vote 15 - Other	13 613	14 056	14 058	1 037	2 760	3 514	(755)	-21%	14 058	
15.1 - Co-Ordination Office	102	102	103	16	48	26	22	86%	103	
15.2 - Igr Unit Administration	24	25	25	-	-	6	(6)	-100%	25	
15.3 - Audit Function	6 614	6 882	6 882	417	900	1 720	(821)	-48%	6 882	
15.4 - Risk Function	1 054	1 105	1 105	87	318	276	42	15%	1 105	
15.5 - Performance Function	906	688	688	52	157	172	(15)	-9%	688	
15.6 - Utilities Admin	4 913	5 255	5 255	465	1 336	1 314	23	2%	5 255	
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	399 707	423 072	423 072	33 231	101 032	105 769	(4 737)	(0)	423 072
Surplus/ (Deficit) for the year	2	(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)	47 332	(0)	(14 368)

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) - M03 September

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										
Revenue										
Exchange Revenue										
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	16	50	59	(8)	-14%	235
Agency services		74 002	75 239	75 239	7 721	13 781	18 810	(5 028)	-27%	75 239
Interest								-		
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		3 932	2 325	2 325	590	1 372	581			2 325
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		549	480	480	13	57	120	(63)	-53%	480
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		5 241	4 765	4 765	49	202	1 191	(989)	-83%	4 765
Non-Exchange Revenue										
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licence and permits		212	1 680	1 680	5	95	420	(325)		1 680
Transfers and subsidies - Operational		311 014	323 574	323 574	814	129 214	80 893	48 321		323 574
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		12	40	40	-	-	10	(10)		40
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		395 154	408 337	408 337	9 208	144 771	102 084	42 687	42%	408 337
Expenditure By Type										
Employee related costs		290 100	306 391	306 391	27 706	76 965	76 598	367	0%	306 391
Remuneration of councillors		14 519	14 738	14 738	1 160	3 425	3 685	(259)	-7%	14 738
Bulk purchases - electricity								-		
Inventory consumed		3 598	4 054	4 053	452	1 166	1 013	153		4 053
Debt impairment		53	-	-	-	-	-	-		-
Depreciation and amortisation		8 787	9 026	9 026	-	-	2 257	(2 257)	-100%	9 026
Interest								-		
Contracted services		37 042	42 700	42 701	1 545	5 523	10 675	(5 152)	-48%	42 701
Transfers and subsidies		8 089	12 390	12 390	726	2 039	3 098	(1 059)	-34%	12 390
Irrecoverable debts written off		1 138	-	-	-	-	-	-		-
Operational costs		36 240	33 733	33 733	1 641	11 913	8 433	3 480	41%	33 733
Losses on Disposal of Assets		141	40	40	-	-	10	(10)	-100%	40
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		399 707	423 072	423 072	33 231	101 032	105 769	(4 737)	-4%	423 072
Surplus/(Deficit)		(4 552)	(14 735)	(14 735)	(24 022)	43 740	(3 685)	47 424	(0)	(14 735)
Transfers and subsidies - capital (monetary allocations)										
		-	367	367	-	-	92	(92)	(0)	367
Transfers and subsidies - capital (in-kind)										
		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)			(14 368)
Income Tax										
Surplus/(Deficit) after income tax		(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)			(14 368)
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)			(14 368)
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		(4 552)	(14 368)	(14 368)	(24 022)	43 740	(3 593)			(14 368)

DC42 Sedibeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	120	120	-	-	30	(30)	-100%	120
Vote 03 - Corporate Services		1 540	1 800	1 800	48	319	450	(131)	-29%	1 800
Vote 04 - Roads And Transport		-	367	367	-	-	92	(92)	-100%	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		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	1 540	2 287	2 287	48	319	572	(253)	-44%	2 287
Total Capital Expenditure		1 540	2 287	2 287	48	319	572	(253)	-44%	2 287
Capital Expenditure - Functional Classification										
Governance and administration		1 540	1 920	1 920	48	319	480	(161)	-34%	1 920
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 540	1 920	1 920	48	319	480	(161)	-34%	1 920
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	367	367	-	-	92	(92)	-100%	367
Planning and development		-	367	367	-	-	92	(92)	-100%	367
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1 540	2 287	2 287	48	319	572	(253)	-44%	2 287
Funded by:										
National Government		-	487	487	-	-	122	(122)	-100%	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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	487	487	-	-	122	(122)	-100%	487
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 540	1 800	1 800	48	319	450	(131)	-29%	1 800
Total Capital Funding		1 540	2 287	2 287	48	319	572	(253)	-44%	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	-	-	-	-	-	-	-	-	-
Vote 07 -	-	-	-	-	-	-	-	-	-
Vote 08 -	-	-	-	-	-	-	-	-	-
Vote 09 -	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	1 540	2 287	2 287	48	319	572	(253)	(0)	2 287
Total Capital Expenditure	1 540	2 287	2 287	48	319	572	(253)	(0)	2 287

References

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

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

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

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		626 949	337 861	337 861	6 013	97 552	84 465	13 087	15%	337 861
Transfers and Subsidies - Operational		100 049	323 941	323 941	7 541	137 433	80 985	56 448	70%	323 941
Transfers and Subsidies - Capital								-		
Interest		3 932	2 325	2 325	590	1 372	581	791	136%	2 325
Dividends								-		
Payments										
Suppliers and employees		(640 602)	(673 390)	(673 390)	(60 141)	(208 953)	(168 348)	40 605	-24%	(673 390)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		90 328	(9 264)	(9 264)	(45 997)	27 404	(2 316)	(29 720)	1283%	(9 264)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	40	40	-	-	10	(10)	-100%	40
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(1 540)	(2 287)	(2 287)	(48)	(319)	(572)	(253)	44%	(2 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 540)	(2 247)	(2 247)	(48)	(319)	(562)	(243)	43%	(2 247)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	-	-	(3)	(3)	-	(3)	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(3)	(3)	-	3	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		88 788	(11 511)	(11 511)	(46 047)	27 082	(2 878)			(11 511)
Cash/cash equivalents at beginning:		18 429	21 030	21 030	(17 123)	32 783	21 030			32 783
Cash/cash equivalents at month/year end:		107 216	9 519	9 519		59 865	18 152			21 272

DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M03 September

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

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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
<u>Borrowing Management</u>							
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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-179.7%	-141.5%	-141.5%	-269.7%	-141.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	16.4%	4.9%	4.9%	27.7%	4.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		16.1%	4.2%	4.2%	27.8%	4.2%
<u>Revenue Management</u>							
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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	53.2%	75.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.1%	1.6%	1.6%	0.8%	1.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		2.2%	2.2%	2.2%	0.0%	3.6%
<u>IDP regulation financial viability indicators</u>							
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 - M03 September

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

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

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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400	844	-	-	-	-	-	-	-	844
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	39 407	-	-	-	-	-	-	146 727	186 134
Total By Customer Type	1000	40 251	-	-	-	-	-	-	146 727	186 978

DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		299 251	308 066	308 066	147	127 234	77 016	50 218	65.2%	308 066
Equitable Share		293 991	303 338	303 338	–	126 391	75 834	50 557	66.7%	303 338
Expanded Public Works Programme Integrated Grant		1 254	1 079	1 079	59	59	270	(211)	-78.1%	1 079
Local Government Financial Management Grant		1 400	1 400	1 400	55	377	350	27	7.8%	1 400
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant	3	2 605	2 249	2 249	33	407	562	(155)	-27.6%	2 249
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		11 764	15 508	15 508	667	1 980	3 877	(1 897)	-48.9%	15 508
Capacity Building and Other Grants		11 764	15 508	15 508	667	1 980	3 877	(1 897)	-48.9%	15 508
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
National Youth Development Agency		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Public Service Commission		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	311 014	323 574	323 574	814	129 214	80 893	48 321	59.7%	323 574
Capital Transfers and Grants										
National Government:		–	367	367	–	–	92	(92)	-100.0%	367
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	367	367	–	–	92	(92)	-100.0%	367
Provincial Government:		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	367	367	–	–	92	(92)	-100.0%	367
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	311 014	323 941	323 941	814	129 214	80 985	48 229	59.6%	323 941

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		369 190	388 390	388 390	30 218	93 843	97 098	(3 255)	-3.4%	388 390
Equitable Share		363 930	383 782	383 782	30 071	93 000	95 946	(2 946)	-3.1%	383 782
Expanded Public Works Programme Integrated Grant		1 254	1 079	1 079	59	59	270	(211)	-78.1%	1 079
Local Government Financial Management Grant		1 400	1 280	1 280	55	377	320	57	17.9%	1 280
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 605	2 249	2 249	33	407	562	(155)	-27.6%	2 249
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 764	15 508	15 508	667	1 980	3 877	(1 897)	-48.9%	15 508
Capacity Building and Other Grants		11 764	15 508	15 508	667	1 980	3 877	(1 897)	-48.9%	15 508
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Youth Development Agency		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		380 953	403 898	403 898	30 885	95 823	100 975	(5 152)	-5.1%	403 898
Capital expenditure of Transfers and Grants										
National Government:		-	487	487	-	-	122	(122)	-100.0%	487
Local Government Financial Management Grant		-	120	120	-	-	30	(30)	-100.0%	120
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	367	367	-	-	92	(92)	-100.0%	367
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	487	487	-	-	122	(122)	-100.0%	487
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		380 953	404 385	404 385	30 885	95 823	101 097	(5 274)	-5.2%	404 385

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Provincial Government:		1 504	-	-	1 504	100.0%
Health Subsidy		-	-	-	-	
Sport And Recreation		1 504	-	-	(1 504)	-100.0%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 504	-	-	1 504	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 504	-	-	1 504	100.0%

DC42 Sedibeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2022/23			Budget Year 2023/24			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		8 682	8 469	8 469	667	2 002	2 117	(116)	-5%	8 469
Pension and UIF Contributions		1 058	1 516	1 516	82	246	379	(133)	-35%	1 516
Medical Aid Contributions		542	580	580	47	140	145	(5)	-3%	580
Motor Vehicle Allowance										
Cellphone Allowance		815	871	871	68	204	218	(14)	-6%	871
Housing Allowances										
Other benefits and allowances		3 422	3 302	3 302	296	834	826	8	1%	3 302
Sub Total - Councillors	4	14 519	14 738	14 738	1 160	3 425	3 685	(259)	-7%	14 738
% increase			1.5%	1.5%						1.5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 850	5 687	5 687	240	722	1 422	(699)	-49%	5 687
Pension and UIF Contributions		196	298	298	23	69	74	(5)	-7%	298
Medical Aid Contributions		80	63	63	12	34	16	18	116%	63
Overtime										
Performance Bonus										
Motor Vehicle Allowance		240	1 069	1 069	15	45	267	(222)	-83%	1 069
Cellphone Allowance										
Housing Allowances			12	12			3	(3)	-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	2									
Entertainment										
Scrutiny										
Acting and post related allowance		331								
In kind benefits										
Sub Total - Senior Managers of Municipality	4	2 697	7 130	7 130	290	871	1 782	(911)	-51%	7 130
% increase			164.4%	164.4%						164.4%
Other Municipal Staff										
Basic Salaries and Wages		194 101	202 657	202 657	17 117	50 832	50 664	168	0%	202 657
Pension and UIF Contributions		42 080	44 458	44 458	3 687	11 088	11 115	(26)	0%	44 458
Medical Aid Contributions		18 089	19 137	19 137	1 556	4 665	4 784	(119)	-2%	19 137
Overtime		3 192	2 613	2 613	205	579	653	(75)	-11%	2 613
Performance Bonus		14 604	15 984	15 984	3 668	5 342	3 996	1 346	34%	15 984
Motor Vehicle Allowance		9 921	9 640	9 640	808	2 450	2 410	40	2%	9 640
Cellphone Allowance		5	4	4	0	1	1	0	42%	4
Housing Allowances		1 579	1 667	1 667	134	406	417	(11)	-3%	1 667
Other benefits and allowances		317	317	317	28	92	79	13	16%	317
Payments in lieu of leave		1 169								
Long service awards										
Post-retirement benefit obligations	2	2 001	2 136	2 136	175	535	534	1	0%	2 136
Entertainment										
Scrutiny										
Acting and post related allowance		344	647	647	37	105	162	(57)	-35%	647
In kind benefits										
Sub Total - Other Municipal Staff	4	287 403	299 262	299 262	27 416	76 094	74 816	1 279	2%	299 262
% increase			4.1%	4.1%						4.1%
Total Parent Municipality		304 619	321 129	321 129	28 866	80 391	80 283	108	0%	321 129
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scrutiny										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2									
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scrutiny										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities	4									
% increase										
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scrutiny										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities	4									
% increase										
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS	4	304 619	321 129	321 129	28 866	80 391	80 283	108	0%	321 129
% increase			5.4%	5.4%						5.4%
TOTAL MANAGERS AND STAFF		290 100	306 391	306 391	27 706	76 965	76 598	367	0%	306 391

DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

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
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
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	40	40	40	40	40	40	40	40	103	480	509	539
Interest earned - external investments		6	775	590	194	194	194	194	194	194	194	194	(597)	2 325	2 464	2 612
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licences and permits		15	75	5	140	140	140	140	140	140	140	140	465	1 680	1 875	2 000
Agency services		-	6 060	7 721	6 270	6 270	6 270	6 270	6 270	6 270	6 270	6 270	11 298	75 239	127 605	132 709
Transfers and Subsidies - Operational		126 391	3 501	7 541	26 995	26 995	26 995	26 995	26 995	26 995	26 995	26 995	(29 452)	323 941	336 994	353 115
Other revenue		26 794	58 550	(1 725)	21 705	21 705	21 705	21 705	21 705	21 705	21 705	21 705	3 202	260 463	276 090	292 655
Cash Receipts by Source		153 200	68 186	13 542	55 110	55 110	55 110	55 110	55 110	55 110	55 110	55 110	(14 487)	661 322	742 563	780 479
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	3	3	3	3	3	3	3	3	13	40	42	45
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits		-	-	(3)	-	-	-	-	-	-	-	-	3	-	-	-
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		153 200	68 186	13 539	55 114	55 114	55 114	55 114	55 114	55 114	55 114	55 114	(14 471)	661 362	742 606	780 524
Cash Payments by Type																
Employee related costs		24 928	28 115	29 670	25 533	25 533	25 533	25 533	25 533	25 533	25 533	25 533	19 417	306 391	324 746	347 411
Remuneration of councillors		-	-	-	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	4 913	14 738	15 844	16 795
Interest																
Bulk purchases - Electricity																
Acquisitions - water & other inventory																
Contracted services		-	-	-	327	327	327	327	327	327	327	327	1 310	3 930	9 910	9 946
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure		53 721	41 424	30 122	29 028	29 028	29 028	29 028	29 028	29 028	29 028	29 028	(9 156)	348 331	371 096	427 515
Cash Payments by Type		78 650	69 539	59 791	56 116	56 116	56 116	56 116	56 116	56 116	56 116	56 116	16 484	673 390	721 597	801 666
Other Cash Flows/Payments by Type																
Capital assets		6	265	48	191	191	191	191	191	191	191	191	444	2 287	1 908	2 022
Repayment of borrowing																
Other Cash Flows/Payments		623	-	350	-	-	-	-	-	-	-	-	(973)	-	-	-
Total Cash Payments by Type		79 278	69 804	60 189	56 306	56 306	56 306	56 306	56 306	56 306	56 306	56 306	15 954	675 677	723 505	803 689
NET INCREASE/(DECREASE) IN CASH HELD		73 922	(1 618)	(46 650)	(1 193)	(1 193)	(1 193)	(1 193)	(1 193)	(1 193)	(1 193)	(1 193)	(30 426)	(14 315)	19 101	(23 165)
Cash/cash equivalents at the month/year beginning:		32 783	106 706	105 088	58 437	57 244	56 051	54 858	53 665	52 473	51 280	50 087	48 894	32 783	18 468	37 569
Cash/cash equivalents at the month/year end:		106 706	105 088	58 437	57 244	56 051	54 858	53 665	52 473	51 280	50 087	48 894	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 - M03 September

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											
Revenue By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Operating Revenue	1	-	-	-	-	-	-	-			-
Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Operating Expenditure	2	-	-	-	-	-	-	-			-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-			-
Capital Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
Total Capital Expenditure	3	-	-	-	-	-	-	-			-

DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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
R thousands									
Monthly expenditure performance trend									
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	–	–	762	762	100.0%	0%
November	–	191	191	–	–	953	953	100.0%	0%
December	37	191	191	–	–	1 144	1 144	100.0%	0%
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%	–
Total Capital expenditure	1 540	2 287	2 287	319					

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										-
Intangible Assets		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>										-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										-
Machinery and Equipment		90	500	500	-	-	125	125	100.0%	500
Machinery and Equipment		90	500	500	-	-	125	125	100.0%	500
Transport Assets		591	315	315	-	-	79	79	100.0%	315
Transport Assets		591	315	315	-	-	79	79	100.0%	315
Land		-	-	-	-	-	-	-	-	-
Land										-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										-
<i>Zoological plants and animals</i>										-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										-
<i>Zoological plants and animals</i>										-
Total Capital Expenditure on new assets	1	759	815	815	-	-	204	204	100.0%	815

Revetments							-		
Promenades							-		
Capital Spares							-		
Information and Communication Infrastructure	527	1 454	1 554	194	225	382	157	41.2%	1 554
Data Centres							-		
Core Layers	478	804	804	36	66	201	135	67.1%	804
Distribution Layers	49	650	750	158	158	181	22	12.4%	750
Capital Spares							-		
Community Assets	34	59	59	-	-	15	15	100.0%	59
Community Facilities	34	59	59	-	-	15	15	100.0%	59
Halls	-	-	-	-	-	-	-		-
Centres	34	59	59	-	-	15	15	100.0%	59
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Purls							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets							-		
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities							-		
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Other assets	994	900	900	99	179	225	46	20.4%	900
Operational Buildings	994	900	900	99	179	225	46	20.4%	900
Municipal Offices	994	900	900	99	179	225	46	20.4%	900
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares							-		
Housing	-	-	-	-	-	-	-		-
Staff Housing							-		

Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-		-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-		-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-		-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-		-
Computer Equipment										
Furniture and Office Equipment	54	172	172	-	3	43	39	91.9%		172
Furniture and Office Equipment	54	172	172	-	3	43	39	91.9%		172
Machinery and Equipment	215	200	200	-	-	50	50	100.0%		200
Machinery and Equipment	215	200	200	-	-	50	50	100.0%		200
Transport Assets	342	422	422	20	136	105	(31)	-29.3%		422
Transport Assets	342	422	422	20	136	105	(31)	-29.3%		422
Land	-	-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-	-	-	-		-
Mature	-	-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-		-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	2 166	3 206	3 306	314	543	820	276	33.7%	3 306

Computer Equipment		3 177	3 355	3 355	-	-	839	839	100.0%	3 355
Computer Equipment		3 177	3 355	3 355	-	-	839	839	100.0%	3 355
Furniture and Office Equipment		888	842	842	-	-	211	211	100.0%	842
Furniture and Office Equipment		888	842	842	-	-	211	211	100.0%	842
Machinery and Equipment		522	520	520	-	-	130	130	100.0%	520
Machinery and Equipment		522	520	520	-	-	130	130	100.0%	520
Transport Assets		455	397	397	-	-	99	99	100.0%	397
Transport Assets		455	397	397	-	-	99	99	100.0%	397
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	8 787	9 026	9 026	-	-	2 257	2 257	100.0%	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	-
Nov	-	191	191	-
Dec	37	191	191	-
Jan	-	191	191	-
Feb	240	191	191	-
Mar	24	191	191	-
Apr	246	191	191	-
May	19	191	191	-
Jun	666	191	191	-

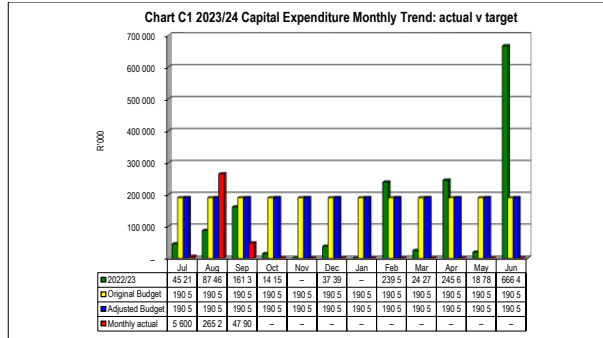


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	6	191
Aug	265	381
Sep	48	572
Oct	-	762
Nov	-	953
Dec	-	1 144
Jan	-	1 334
Feb	-	1 525
Mar	-	1 715
Apr	-	1 906
May	-	2 096
Jun	-	2 287

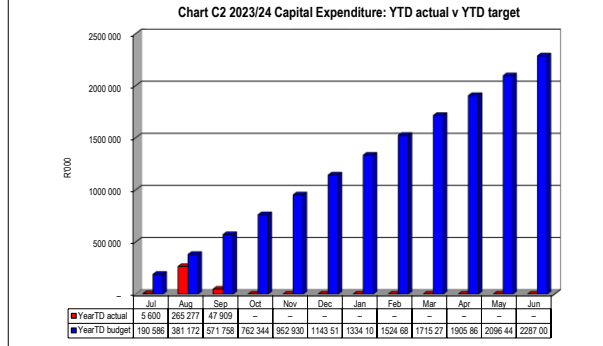


Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2023/24	7	-	-	-	-	-	-	2 092
2022/23	-	-	1 717	-	-	-	-	954

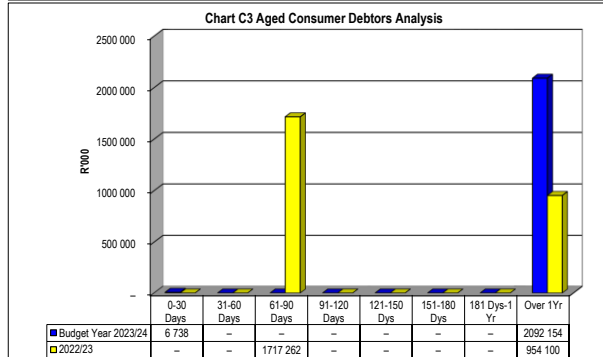


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2022/23	Budget Year 2023/24
Organs of State	2 036	2 099
Commercial	-	-
Households	-	-
Other	-	-

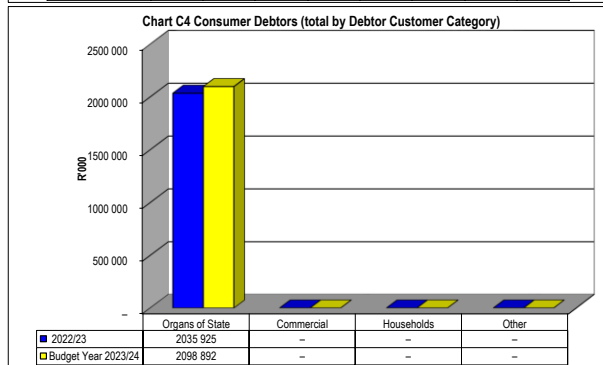


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2022/23	-	-	-	699	-	-	-	-	178 379
Budget Year 2023/24	-	-	-	844	-	-	-	-	186 134

