

# MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END JULY 2022

(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 JULY 2022.

## 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 JULY 2022 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 the end of JULY 2022 is indicated in the different schedules as listed below.

## 5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual JUNE 2022	Actual JULY 2022	Trend Analysis
<b>Current Assets</b>			
<b>(Table SC3)</b> Debtors	R 1 662 337	R 1 830 543	Increase due to vat accrual at year end.
<b>Cash &amp; cash equivalents:</b>			
Cashbook balance (bank reconciliation) Primary	R 3 775 535	R 39 714 161	Increase due to first tranche of equitable share received in July
Cashbook balance (bank reconciliation) Licensing	R 13 158 271	R 38 244 530	
<b>Current Liabilities</b>			
<b>(Table SC4)</b> Creditors	R 215 448 810	R 167 824 009	Decrease due to Emfuleni Local Municipality write off related to prior year.
<b>Cash Flow</b>			
<b>(Table C7)</b> Receipts	R 29 060 834	R 142 295 836	Increase due first tranche of equitable share received.
Payments	R 35 129 179	R 81 305 339	
Cash flow closing balance	R 31 421 873	R 79 560 845	
Cost Coverage indicator	0.51	2.27	Increase due to first tranche of equitable share received in July.
<b>(Table C2)</b> Operating Revenue for Month	R 15 251 172	R 115 180 110	Received to date 29.14% (benchmark 8.33%).
Operating Expenditure for Month	R 36 903 476	R 29 438 110	Spent to date 7.13% (bench mark 8.33%).

Item of Financial Position/ Performance	Actual JUNE 2022	Actual JULY 2022	Trend Analysis
<b>(Table C5)</b> Capital Expenditure	R 45 910	R 45 215	Total Capex budget spent to date is 2% (benchmark 8.33%) for Month.
<b>(Table C6)</b> Total Assets	R 113 803 314	R 175 277 258	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 245 824 109	R 198 142 421	
Total Net Liabilities	R (132 020 795)	R (22 865 162)	
<b>MFMA Compliance</b>			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71  MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting Quarter 2 reporting Quarter 3 reporting

## 5.1 Table C4 Monthly budget statement

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2021/22	Budget Year 2022/23								Trend Analysis	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands	0	0	0	0	0	0	0	0	0	0	0	
<b>Revenue By Source</b>	0	0	0	0	0	0	0	0	0	0	0	
Property rates	0	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	-	
0	0	-	-	-	-	-	-	-	0%	-	-	
Rental of facilities and equipment	0	101	166	166	15	15	14	1	7%	166		Revenue based on townhalls booking
Interest earned - external investments	0	1 847	2 015	2 015	111	111	168	(57)	-34%	2 015		July Interest received in first of August 2022.
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	-	
Dividends received	0	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	-	
Licences and permits	0	174	1 575	1 575	55	55	131	(76)	-58%	1 575		Revenue based on air quality license renewals.
Agency services	0	65 963	70 980	70 980	-	-	5 915	(5 915)	-100%	70 980		Revenue always 1 month in arrears.
Transfers and subsidies	0	301 844	314 247	314 247	114 947	114 947	26 187	88 760	339%	314 247		
Other revenue	0	6 651	6 261	6 261	52	52	522	(469)	-90%	6 261		
Gains	0	-	40	40	-	-	3	(3)	-100%	40		
<b>Total Revenue (excluding capital transfers and contributions)</b>	0	376 580	395 284	395 284	115 180	115 180	32 940	82 240	250%	395 284		
0	0	-	-	-	-	-	-	-	-	-	-	
<b>Expenditure By Type</b>	0	-	-	-	-	-	-	-	-	-	-	
Employee related costs	0	282 313	295 644	295 644	23 130	23 130	24 637	(1 507)	-6%	295 644		Increase due to salary increment in line with the budget.
Remuneration of councillors	0	12 271	14 035	14 035	1 067	1 067	1 170	(103)	-9%	14 035		
Debt impairment	0	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	0	11 611	11 272	11 272	-	-	939	(939)	-100%	11 272		Depreciation will be done after auditor general has completed 21/22 financial year audit
Finance charges	0	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	0	5 734	5 513	5 513	232	232	459	(227)	-49%	5 513		Expenses done based on needs analysis.
Contracted services	0	34 305	39 032	39 032	788	788	3 253	(2 464)	-76%	39 032		Municipal Health services one month in arrears.
Transfers and subsidies	0	8 505	13 310	13 310	119	119	1 109	(990)	-89%	13 310		Expenses based on grant utilization.
Other expenditure	0	36 502	33 617	33 617	4 102	4 102	2 801	1 301	46%	33 617		Expenses done based on needs analysis.
Losses	0	16	40	40	-	-	3	(3)	-100%	40		
<b>Total Expenditure</b>	0	391 257	412 463	412 463	29 438	29 438	34 372	(4 934)	-14%	412 463		
0	0	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	0	(14 677)	(17 179)	(17 179)	85 742	85 742	(1 432)	87 174	(0)	(17 179)		
Transfers and subsidies - capital (monetary allocations) (National)	0	302	-	-	-	-	-	-	-	-	-	
(monetary allocations) (National)	0	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital	0	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	0	(14 375)	(17 179)	(17 179)	85 742	85 742	(1 432)	-	-	(17 179)		
Taxation	0	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	0	(14 375)	(17 179)	(17 179)	85 742	85 742	(1 432)	-	-	(17 179)		
Attributable to minorities	0	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	0	(14 375)	(17 179)	(17 179)	85 742	85 742	(1 432)	-	-	(17 179)		
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	0	(14 375)	(17 179)	(17 179)	85 742	85 742	(1 432)	-	-	(17 179)		
References	0	0	0	0	0	0	0	0	0	0	0	
1. Material variances to be explained	0	0	0	0	0	0	0	0	0	0	0	
0	0	-	-	-	-	-	-	-	-	-	-	
0	0	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital tr:</b>	0	376 882	395 284	395 284	115 180	115 180	32 940			395 284		

## Cash flow Analysis for the Month of July 2022

Cash Flow Statement - July 2022 to June 2023													
	ACTUAL						PROJECTED						
	July	August	September	October	November	December	January	February	March	April	May	June	Total
Opening Balance	3 773 615	39 703 366	20 420 012	(1 087 000)	(23 394 318)	(34 557 948)	33 087 062	16 264 785	(3 717 560)	39 635 864	25 328 916	8 505 499	3 773 615
													-
Cash Inflow	116 800 986	27 337 767	26 690 992	26 934 102	32 526 217	119 409 736	25 673 773	26 237 850	97 224 889	27 613 320	27 666 910	26 887 065	581 003 607
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	739 948	1 553 445	1 798 675	512 461	187 121	512 050	366 325	374 423	183 857	2 517 253	1 746 276	10 686 429
Licensing	-	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	275 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	141 819	137 547	135 427	141 356	140 423	161 723	124 525	157 466	172 139	149 657	140 789	1 729 262
Subsidies and Grants	116 480 000	1 456 000	-	-	6 872 400	94 082 192	-	747 000	71 693 000	2 257 324	-	-	293 587 916
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
													-
Cash Outflow	(80 871 235)	(46 621 121)	(48 198 004)	(49 241 420)	(43 689 847)	(51 764 726)	(42 496 050)	(46 220 195)	(53 871 465)	(41 920 268)	(44 490 327)	(48 700 427)	(598 085 085)
Salaries	(24 874 108)	(24 817 982)	(27 545 284)	(24 874 537)	(24 812 537)	(30 554 526)	(24 369 291)	(26 802 897)	(24 748 251)	(25 018 706)	(25 711 115)	(25 809 365)	(309 938 599)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(48 635 554)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(202 635 554)
Other Creditors	(7 361 573)	(7 803 139)	(6 652 720)	(10 366 883)	(4 877 310)	(7 210 200)	(4 126 759)	(5 417 298)	(15 123 214)	(2 901 562)	(4 779 212)	(8 891 062)	(85 510 932)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 366	20 420 012	(1 087 000)	(23 394 318)	(34 557 948)	33 087 062	16 264 785	(3 717 560)	39 635 864	25 328 916	8 505 499	(13 307 863)	(13 307 863)

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

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual June	Actual July	Balance	Comment
RAMS	2 606 000	0	1 824 000	1 824 000	59 736	46 113	59 736	1 764 264	Interns Stipend
FMG	1 400 000	0	0	0	112 664	71 345	112 664	-112 664	Interns Stipend
EPWP	1 283 000	0	0	0	93 970	92 059	93 970	-93 970	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	0	24 882.00	1 287 612	24 882	-24 882	Payment of salaries
Aerotropolis sector	0	0	0	0	0	0.00	0.00	0	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
<b>Total</b>	<b>17 316 000</b>	<b>0</b>	<b>1 824 000</b>	<b>1 824 000</b>	<b>291 252</b>	<b>1 497 129</b>	<b>291 252</b>	<b>1 532 748</b>	

### 6. DISCUSSIONS

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

#### 6.1 Financial Position

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

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

#### a) Current Assets

*Debtors Management and Credit Control Status for the month ending July.*

The debtor's book balance of the municipality as attached in annexure A is R 2 784 643 less bad debts impairment R 959 576 resulting to R 1 830 544.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
1 830 543	0	0	0	0	0	0	954 100	2 784 643

### Bank reconciliation

Annexure "C1 – 4" indicate the bank reconciliations prepared for the month of July 2022 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 77 958 691 as at the end of July.

The remaining cash balance must meet operational requirements till end of November 2022, until receipt of the next equitable Share tranche due in December 2022.

### b) Current Liabilities

#### *Creditors' Age Analysis*

Annexure "D" represents the creditors' age analysis of R 167 824 009 payable to the creditors in July 2022. 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
25 980 486	0	0	0	0	0	0	141 843 523	167 824 009

### 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 R 142 295 836. Outgoing payments were made to the amount of R 81 305 339. Taking into account the opening cashbook balance, this left a favorable closing balance of R 79 560 845 as end of July 2022 period, which shows a decrease margin from last month’s closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{(77\,958\,691) + R0}{R\,34\,368\,582}$$

$$= \underline{2.27 \text{ TIMES}}$$

The cost coverage of the municipality indicates 2.27 monthly fixed operating expenditure and shows that the cash flow of the municipality is favorable. Our cash formula on hand must cover at least until end of November 2022 as the next equitable share allocation is in December 2022. 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 2019/20 as well as 2020/21.

*Grant allocations and expenditure:*



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

Equitable Share:

First tranche of Equitable Share for 2022/23 amounting to R 115 180 110 was received in month of July.

Finance Management Grant (FMG):

No allocation received, expenditure incurred of R 112 664 in month of July. FMG Interns were involved in the following activities during the month as part of their training rotation plan:

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

The interns will have to attend CPMD training as part of the internship agreement with National Treasury.

Rural Roads Assets Management Grant

First tranche of R 1 824 00 received in July, expenditure incurred of R 59 736 in July.

HIV/Aids

No Allocation received for month of July, expenditure incurred amount to R 24 882.

Extended Public Works Projects:

No allocation received for the month of July .expenditure incurred amount to R 93 970.

YOUTH CENTRES (National Youth Development Agency)

Expenditure incurred during month of July R 0.

Grant payments to Local Municipalities:

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

6.2 Financial Performance

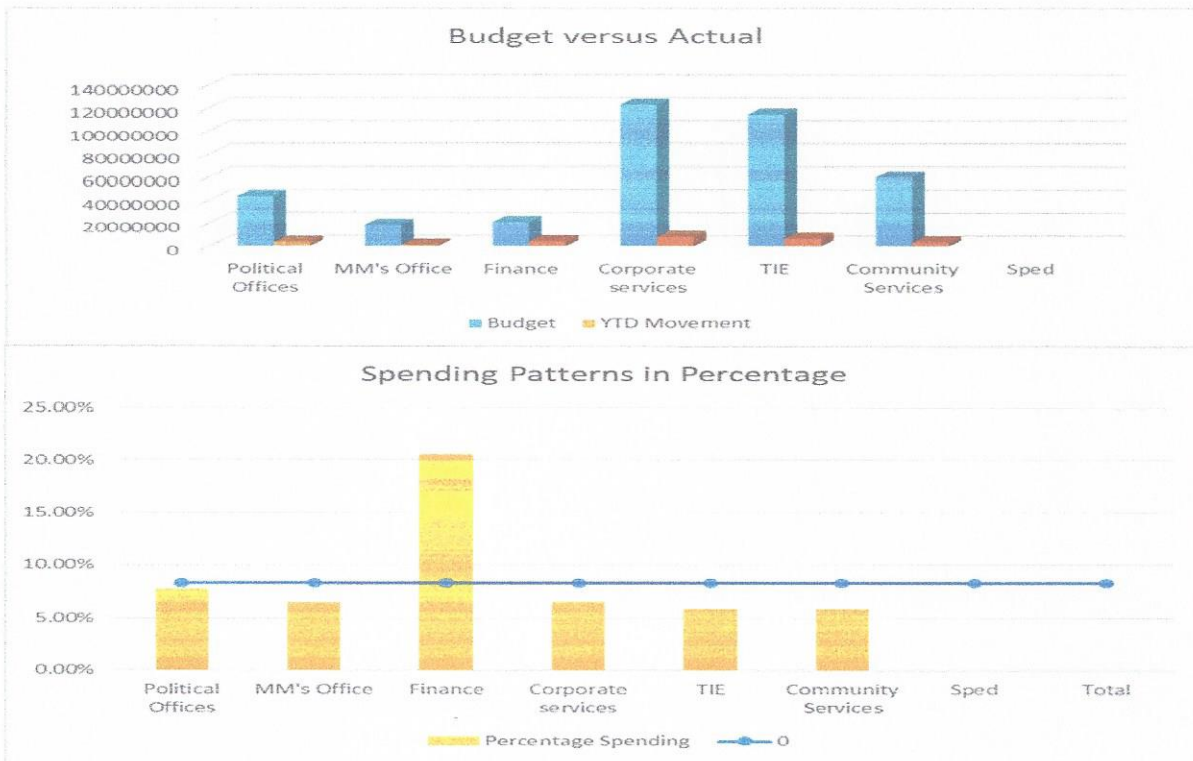
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

a) Actual revenue and expenditure

Annexure "G" represents the organizational Operating Revenue and Expenditure which illustrates that R 115 180 110 was generated in revenue. R 29 438 110 in expenditure.



**b) 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 July 2022 signals the 1<sup>st</sup> month of the first quarter 2022/23 financial year, spending trends ought to be around 8.33%. "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 7.13% and revenue is at 29.14% 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;

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

Annexure "H" represents the Capital expenditure and Revenue sources. Capital expenditure amounted to R 45 215 for month of July and budget of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

(Annexure I) The spending analysis on own fixed assets as at the end of the month of July 2022 is shown in the table below:-

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and equipment	279 250	0	0	0	279 250	0.0
COMPUTER EQUIPMENT AND NETWORKS	100 000	0	0	0	100 000	0.0
NEWICT EQUIPMENT	800 000	45214.79	0	45 215	754 785	5.7
Vehicles	1 266 163	0		0	0	0.0
<b>Total</b>	<b>2 445 413</b>	<b>45 215</b>	<b>0</b>	<b>45 215</b>	<b>1 134 035</b>	<b>1.8</b>

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

### Asset Management

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

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

### 6.3 Monitoring of Compliance

#### *Policy Governance of Municipal Finance and MFMA Compliance*

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 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 July 2022 as per attach as annexure "A" to "J" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.



\_\_\_\_\_  
MR. C STEYN  
ACTING CHIEF FINANCIAL OFFICER

2022/07/15  
Date

\_\_\_\_\_  
CLLR. JS MOCHAWE  
MMC FOR FINANCE

\_\_\_\_\_  
Date

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		300 222	320 022	320 022	140 361	140 361	26 668	113 693	426%	320 022
Transfers and Subsidies - Operational		299 387	314 247	314 247	1 824	1 824	26 187	(24 363)	-93%	314 247
Transfers and Subsidies - Capital								-		
Interest		1 728	2 015	2 015	111	111	168	(57)	-34%	2 015
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(586 564)	(631 916)	(631 916)	(81 305)	(80 462)	(52 660)	27 802	-53%	(631 916)
Finance charges								-		
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>14 772</b>	<b>4 368</b>	<b>4 368</b>	<b>60 990</b>	<b>61 834</b>	<b>364</b>	<b>(61 470)</b>	<b>-16886%</b>	<b>4 368</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(1 806)	(2 445)	(2 445)	(45)	(45)	(204)	(159)	78%	(2 445)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 806)</b>	<b>(2 445)</b>	<b>(2 445)</b>	<b>(45)</b>	<b>(45)</b>	<b>(204)</b>	<b>(159)</b>	<b>78%</b>	<b>(2 445)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12 967</b>	<b>1 923</b>	<b>1 923</b>	<b>60 945</b>	<b>61 789</b>	<b>160</b>			<b>1 923</b>
Cash/cash equivalents at beginning:		9 572	5 654	5 654	61 025	17 772	5 654			17 772
Cash/cash equivalents at month/year end:		22 538	7 577	7 577		79 561	5 814			19 695

**DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M01 July**

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

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	2.7%	2.7%	0.0%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-177.1%	-166.1%	-166.1%	-734.0%	-166.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	10.2%	4.7%	4.7%	48.0%	4.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.2%	3.8%	3.8%	46.9%	3.8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.5%	0.3%	0.3%	1.6%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		75.0%	74.8%	74.8%	20.1%	74.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.3%	1.3%	1.1%	0.1%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3.1%	2.9%	2.9%	0.0%	3.6%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	696146600.0%	696146600.0%	0.0%	696146600.0%





**DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July**

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400	499	-	-	-	-	-	-	-	499
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	25 482	-	-	-	-	-	-	141 844	167 325
<b>Total By Customer Type</b>	<b>1000</b>	<b>25 980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141 844</b>	<b>167 824</b>



DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		289 950	299 280	299 280	114 922	114 922	24 940	89 982	360.8%	299 280
Equitable Share		285 545	293 991	293 991	114 656	114 656	24 499	90 157	368.0%	293 991
Expanded Public Works Programme Integrated Grant		1 019	1 283	1 283	94	94	107	(13)	-12.1%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	113	113	117	(4)	-3.4%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Public Transport Network Grant		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant	3	2 186	2 606	2 606	60	60	217	(157)	-72.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		11 344	14 967	14 967	25	25	1 247	(1 222)	-98.0%	14 967
Capacity Building and Other Grants		11 344	14 967	14 967	25	25	1 247	(1 222)	-98.0%	14 967
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		550	-	-	-	-	-	-		-
National Youth Development Agency		550	-	-	-	-	-	-		-
Parent Municipality		-	-	-	-	-	-	-		-
Public Service Commission		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	301 844	314 247	314 247	114 947	114 947	26 187	88 760	338.9%	314 247
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		302	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Parent Municipality		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	302	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	302 146	314 247	314 247	114 947	114 947	26 187	88 760	338.9%	314 247

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		357 191	377 926	377 027	27 775	27 775	31 419	(3 645)	-11.6%	377 027
Equitable Share		353 060	372 637	371 738	27 538	27 538	30 979	(3 441)	-11.1%	371 738
Expanded Public Works Programme Integrated Grant		1 019	1 283	1 283	94	94	107	(13)	-12.1%	1 283
Local Government Financial Management Grant		926	1 400	1 400	113	113	117	(4)	-3.4%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	30	30	217	(187)	-86.1%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		14 661	16 504	16 504	277	277	1 375	(1 098)	-79.8%	16 504
Capacity Building and Other Grants		14 661	16 504	16 504	277	277	1 375	(1 098)	-79.8%	16 504
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		372 402	394 430	393 531	28 052	28 052	32 795	(4 743)	-14.5%	393 531
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		582	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		280	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		582	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		372 984	394 430	393 531	28 052	28 052	32 795	(4 743)	-14.5%	393 531

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

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

DC42 Sedibeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		7 053	8 337	8 337	628	628	695	(67)	-10%	8 337
Pension and UIF Contributions		950	1 038	1 038	80	80	87	(6)	-7%	1 038
Medical Aid Contributions		515	517	517	41	41	43	(2)	-4%	517
Motor Vehicle Allowance										
Cellphone Allowance		802	857	857	68	68	71	(3)	-5%	857
Housing Allowances										
Other benefits and allowances		2 951	3 285	3 285	250	250	274	(24)	-9%	3 285
<b>Sub Total - Councillors</b>	4	12 271	14 035	14 035	1 067	1 067	1 170	(103)	-9%	14 035
<b>% increase</b>			14.4%	14.4%						14.4%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 211	5 713	5 713	165	165	476	(311)	-65%	5 713
Pension and UIF Contributions		32	122	122	14	14	10	4	40%	122
Medical Aid Contributions		9								
Overtime										
Performance Bonus										
Motor Vehicle Allowance		373	1 069	1 069	30	30	89	(59)	-66%	1 069
Cellphone Allowance										
Housing Allowances		9	12	12			1	(1)	-100%	12
Other benefits and allowances		0	1	1	0	0	0	(0)	-66%	1
Payments in lieu of leave		128								
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Municipality</b>	2	2 763	6 917	6 917	209	209	576	(368)	-44%	6 917
<b>% increase</b>	4		150.4%	150.4%						150.4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		188 196	195 218	195 218	16 113	16 113	16 268	(155)	-1%	195 218
Pension and UIF Contributions		37 669	39 329	39 329	3 246	3 246	3 277	(32)	-1%	39 329
Medical Aid Contributions		17 481	18 426	18 426	1 499	1 499	1 536	(37)	-2%	18 426
Overtime		3 727	3 385	3 385	321	321	352	(31)	-14%	3 385
Performance Bonus		14 412	14 808	14 808	295	295	1 234	(940)	-76%	14 808
Motor Vehicle Allowance		10 384	9 787	9 787	828	828	816	13	2%	9 787
Cellphone Allowance		258	11	11	0	0	1	(0)	50%	11
Housing Allowances		1 580	1 669	1 669	138	138	139	(2)	-1%	1 669
Other benefits and allowances		3 773	3 978	3 978	319	319	332	(13)	-4%	3 978
Payments in lieu of leave		52								
Long service awards										
Post-retirement benefit obligations		2 018	2 115	2 115	163	163	176	(13)	-7%	2 115
<b>Sub Total - Other Municipal Staff</b>	2	279 550	288 727	288 727	22 921	22 921	24 061	(1 140)	-5%	288 727
<b>% increase</b>	4		3.3%	3.3%						3.3%
<b>Total Parent Municipality</b>		294 584	309 679	309 679	24 197	24 197	25 807	(1 610)	-6%	309 679
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>	2									
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Senior Managers of Entities</b>	2									
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>	2									
<b>% increase</b>	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		294 584	309 679	309 679	24 197	24 197	25 807	(1 610)	-6%	309 679
<b>% increase</b>	4		5.1%	5.1%						5.1%
<b>TOTAL MANAGERS AND STAFF</b>		282 313	295 644	295 644	23 130	23 130	24 637	(1 507)	-6%	295 644

DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2022/23											2022/23 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse													-			
Rental of facilities and equipment		15	14	14	14	14	14	14	14	14	14	14	13	166	375	180
Interest earned - external investments		111	168	168	168	168	168	168	168	168	168	168	225	2 015	1 141	2 190
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits													-			
Licences and permits		55	131	131	131	131	131	131	131	131	131	131	208	1 575	1 575	1 712
Agency services		-	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	11 830	70 980	79 027	77 141
Transfers and Subsidies - Operational		1 824	26 187	26 187	26 187	26 187	26 187	26 187	26 187	26 187	26 187	26 187	50 550	314 247	618 832	329 927
Other revenue		140 291	20 608	20 608	20 608	20 608	20 608	20 608	20 608	20 608	20 608	20 608	(99 074)	247 302	(49 269)	247 845
<b>Cash Receipts by Source</b>		<b>142 296</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>(36 248)</b>	<b>636 284</b>	<b>651 682</b>	<b>658 995</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-			
Proceeds on Disposal of Fixed and Intangible Assets													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (increase) in non-current receivables													-			
Decrease (increase) in non-current investments													-			
<b>Total Cash Receipts by Source</b>		<b>142 296</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>(36 248)</b>	<b>636 284</b>	<b>651 682</b>	<b>658 995</b>
<b>Cash Payments by Type</b>																
Employee related costs		24 623	25 807	25 807	25 807	25 807	25 807	25 807	25 807	25 807	25 807	25 807	26 990	309 679	320 193	323 360
Remuneration of councillors													-			
Interest paid													-			
Bulk purchases - Electricity													-			
Acquisitions - water & other inventory													-			
Contracted services													-			
Grants and subsidies paid - other municipalities													-			
Grants and subsidies paid - other													-			
General expenses		56 287	26 853	26 853	26 853	26 853	26 853	26 853	26 853	26 853	26 853	26 853	(2 581)	322 237	335 974	342 681
<b>Cash Payments by Type</b>		<b>80 910</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>24 409</b>	<b>631 916</b>	<b>656 167</b>	<b>666 041</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		45	204	204	204	204	204	204	204	204	204	204	362	2 445	1 320	1 282
Repayment of borrowing													-			
Other Cash Flows/Payments		395	-	-	-	-	-	-	-	-	-	-	(395)	-	-	-
<b>Total Cash Payments by Type</b>		<b>81 351</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>24 376</b>	<b>634 361</b>	<b>657 487</b>	<b>667 323</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>60 945</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>(60 625)</b>	<b>1 923</b>	<b>(5 805)</b>	<b>(8 328)</b>
Cash/cash equivalents at the month/year beginning:		17 772	78 718	78 878	79 038	79 198	79 359	79 519	79 679	79 839	80 000	80 160	80 320	17 772	19 695	13 890
Cash/cash equivalents at the month/year end:		78 718	78 878	79 038	79 198	79 359	79 519	79 679	79 839	80 000	80 160	80 320	19 695	19 695	13 890	5 562





DC42 Sedibeng - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2021/22	Budget Year 2022/23								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
<b>Revenue By Municipal Entity</b>											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-			-
<b>Expenditure By Municipal Entity</b>											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-			-
<b>Capital Expenditure By Municipal Entity</b>											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-			-

DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	150	204	204	45	45	204	159	77.8%	2%
August	150	204	204	-		408	-		
September	150	204	204	-		611	-		
October	150	204	204	-		815	-		
November	150	204	204	-		1 019	-		
December	150	204	204	-		1 223	-		
January	150	204	204	-		1 427	-		
February	150	204	204	-		1 630	-		
March	150	204	204	-		1 834	-		
April	150	204	204	-		2 038	-		
May	150	204	204	-		2 242	-		
June	150	204	204	-		2 445	-		
<b>Total Capital expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>45</b>					





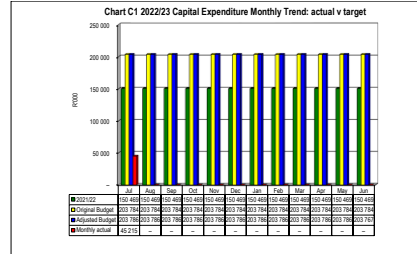






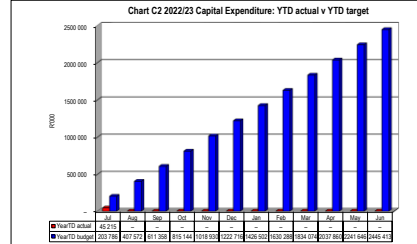
**Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target**

Month	2021/22	Original Budget	Adjusted Body	Monthly actual
Jul	150	204	204	45
Aug	150	204	204	-
Sep	150	204	204	-
Oct	150	204	204	-
Nov	150	204	204	-
Dec	150	204	204	-
Jan	150	204	204	-
Feb	150	204	204	-
Mar	150	204	204	-
Apr	150	204	204	-
May	150	204	204	-
Jun	150	204	204	-



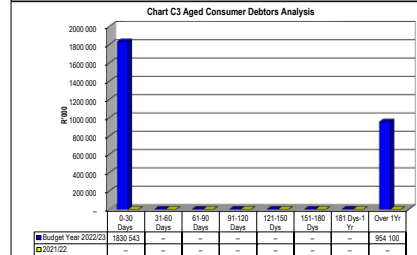
**Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	45	204
Aug	456	-
Sep	611	-
Oct	816	-
Nov	1,039	-
Dec	1,223	-
Jan	1,427	-
Feb	1,630	-
Mar	1,834	-
Apr	2,038	-
May	2,242	-
Jun	2,445	-



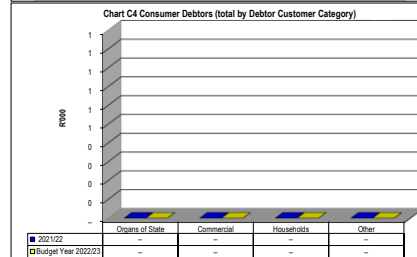
**Chart C3 Aged Consumer Debtors Analysis**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+ Yr	Over 1Yr
Budget Year 2021	1,831	-	-	-	-	-	-	954
2021/22	-	-	-	-	-	-	-	-



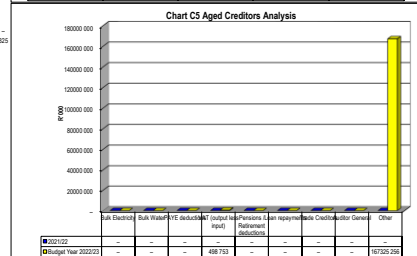
**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

	2021/22	Budget Year 2022/23
Organs of State	-	-
Commercial	-	-
Households	-	-
Other	-	-



**Chart C5 Aged Creditors Analysis**

	Bulk Electrical	Bulk Water	PAYE deducts	VAT (output to input)	Pensions / Ret	Loan repayments	Trade Creditor	Auditor General	Other
2021/22	-	-	-	-	499	-	-	-	-
Budget Year 2021	-	-	-	-	-	-	-	-	167,305





# MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END AUGUST 2022

(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 August 2022.

## 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 August 2022 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 the end of August 2022 is indicated in the different schedules as listed below.

#### 5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual JULY 2022	Actual AUGUST 2022	Trend Analysis
<b>Current Assets</b>			
<b>(Table SC3)</b> Debtors	R 1 830 543	R 1 734 124	Decrease due to vat accrual at year end.
<b>Cash &amp; cash equivalents:</b>			
Cashbook balance (bank reconciliation) Primary	R 39 714 161	R 2 089 778	Increase due to money received on behalf of Department of transport for service rendered by licensing departments.
Cashbook balance (bank reconciliation) Licensing	R 38 244 530	R 59 620 813	
<b>Current Liabilities</b>			
<b>(Table SC4)</b> Creditors	R 167 824 009	R 176 190 946	Increase due to Licensing fees paid in August
<b>Cash Flow</b>			
<b>(Table C7)</b> Receipts	R 142 295 836	R 34 551 834	Increase due to money received on behalf of Department of transport for service rendered by licensing departments.
Payments	R 81 305 339	R 50 793 087	
Cash flow closing balance	R 79 560 845	R 62 552 046	
Cost Coverage indicator	2.27	1.80	Decrease due operational activities.
<b>(Table C2)</b> Operating Revenue for Month	R 115 180 110	R 6 307 928	Received to date 30.73% (benchmark 16.67%).
Operating Expenditure for Month	R 29 438 110	R 31 026 064	Spent to date 14.66% (benchmark 16.67%).

## Cash flow Analysis for the Month of August 2022

Cash Flow Statement - July 2022 to June 2023													
	ACTUAL						PROJECTED						
	July	August	September	October	November	December	January	February	March	April	May	June	Total
Opening Balance	3 773 615	39 703 369	2 085 123	40 198 924	17 891 606	6 727 976	74 372 986	57 550 709	37 568 364	80 921 788	66 614 840	49 791 423	3 773 615
Cash Inflow	116 800 986	12 874 913	86 311 805	26 934 102	32 526 217	119 409 736	25 673 773	26 237 850	97 224 889	27 613 320	27 666 910	26 887 065	626 161 566
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	876 990	1 553 445	1 798 675	512 461	187 121	512 050	366 325	374 423	183 857	2 517 253	1 746 276	10 823 471
Licensing	-	10 000 000	84 620 813	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	319 620 813
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	151 923	137 547	135 427	141 356	140 423	161 723	124 525	157 466	172 139	149 657	140 789	1 739 366
Subsidies and Grants	116 480 000	1 846 000	-	-	6 872 400	94 082 192	-	747 000	71 693 000	2 257 324	-	-	293 977 916
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Outflow	80 871 232	50 493 159	48 198 004	49 241 420	43 689 847	51 764 726	42 496 050	46 220 195	53 871 465	41 920 268	44 490 327	48 700 427	601 957 120
Salaries	24 874 105	25 551 587	27 545 284	24 874 537	24 812 537	30 554 526	24 369 291	26 802 897	24 748 251	25 018 706	25 711 115	25 809 365	310 672 201
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	48 635 554	17 614 630	14 000 000	14 000 000	14 000 000	14 000 000	14 000 000	14 000 000	14 000 000	14 000 000	14 000 000	14 000 000	206 250 184
Other Creditors	7 361 573	7 326 942	6 652 720	10 366 883	4 877 310	7 210 200	4 126 759	5 417 298	15 123 214	2 901 562	4 779 212	8 891 062	85 034 735
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 369	2 085 123	40 198 924	17 891 606	6 727 976	74 372 986	57 550 709	37 568 364	80 921 788	66 614 840	49 791 423	27 978 061	27 978 061

Item of Financial Position/ Performance	Actual JULY 2022	Actual AUGUST 2022	Trend Analysis
<b>(Table C5)</b> Capital Expenditure	R 45 215	R 87 461	Total Capex budget spent to date is 5.4% (benchmark 16.67%) for Month.
<b>(Table C6)</b> Total Assets	R 113 803 314	R 159 024 188	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 245 824 109	R 206 506 157	
Total Net Liabilities	R (132 020 795)	R (47 481 969)	
<b>MFMA Compliance</b>			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71  MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting

## 5.1 Table C4 Monthly budget statement

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August											Trend Analysis
Description	Ref	2021/22		Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	0	0	0	0	0	0	0	0	0	0	
<b>Revenue By Source</b>	0	0	0	0	0	0	0	0	0	0	
Property rates	0	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	
0	0	-	-	-	-	-	-	-	0%	-	
Rental of facilities and equipment	0	101	166	166	13	28	28	1	3%	166	Revenue based on townhalls booking
Interest earned - external investments	0	1 847	2 015	2 015	179	290	336	(46)	-14%	2 015	July interest received in first of September 2022.
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	
Dividends received	0	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	
Licences and permits	0	174	1 575	1 575	10	65	263	(198)	-75%	1 575	Revenue based on air quality license renewals.
Agency services	0	65 963	70 980	70 980	5 747	5 747	11 830	(6 083)	-51%	70 980	Revenue always 1 month in arrears.
Transfers and subsidies	0	302 065	314 247	314 247	285	115 212	52 374	62 637	120%	314 247	
Other revenue	0	6 651	6 261	6 261	94	147	1 043	(897)	-86%	6 261	
Gains	0	-	40	40	-	-	7	(7)	-100%	40	
<b>Total Revenue (excluding capital transfers and contributions)</b>	0	376 801	395 284	395 284	6 308	121 488	65 881	55 607	84%	395 284	
0	0	-	-	-	-	-	-	-	-	-	
<b>Expenditure By Type</b>	0	-	-	-	-	-	-	-	-	-	
Employee related costs	0	282 313	295 644	295 644	24 067	47 197	49 274	(2 077)	-4%	295 644	Increase due to salary increment in line with the budget.
Remuneration of councillors	0	12 271	14 035	14 035	1 068	2 134	2 339	(205)	-9%	14 035	
Debt impairment	0	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	0	11 611	11 272	11 272	-	-	1 879	(1 879)	-100%	11 272	Depreciation will be done after auditor general has completed 21/22 financial year audit
Finance charges	0	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	
Inventory consumed	0	5 765	5 513	5 513	377	609	919	(310)	-34%	5 513	Expenses done based on needs analysis.
Contracted services	0	34 305	39 032	39 032	1 783	2 572	6 505	(3 934)	-60%	39 032	Municipal Health services one month in arrears.
Transfers and subsidies	0	8 510	13 310	13 310	116	235	2 218	(1 984)	-89%	13 310	Expenses based on grant utilization.
Other expenditure	0	36 586	33 617	33 617	3 615	7 717	5 603	2 115	38%	33 617	Expenses done based on needs analysis.
Losses	0	16	40	40	-	-	7	(7)	-100%	40	
<b>Total Expenditure</b>	0	391 377	412 463	412 463	31 026	60 464	68 745	(8 280)	-12%	412 463	
0	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	0	(14 576)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	63 888	(0)	(17 179)	
Transfers and subsidies - capital (monetary allocations) (National)	0	302	-	-	-	-	-	-	-	-	
(monetary allocations) (National)	0	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	0	(14 274)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	-	-	(17 179)	
Taxation	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	0	(14 274)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	-	-	(17 179)	
Attributable to minorities	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	0	(14 274)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	-	-	(17 179)	
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	0	(14 274)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	-	-	(17 179)	
References	0	0	0	0	0	0	0	0	0	0	
1. Material variances to be explained	0	0	0	0	0	0	0	0	0	0	
0	0	-	-	-	-	-	-	-	-	-	
0	0	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital tr.</b>	0	377 103	395 284	395 284	6 308	121 488	65 881	-	-	395 284	

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

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual June	Actual July	Balance	Comment
RAMS	2 606 000	0	-	1 824 000	87 319	59 736	27 583	1 736 681	Interns Stipend
FMG	1 400 000	0	1 400 000	1 400 000	233 837	112 664	121 173	1 166 163	Interns Stipend
EPWP	1 283 000	0	321 000	321 000	187 658	93 970	93 688	133 342	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	0	47 089.17	24 882	22 207	-47 089	Payment of salaries
Aerotropolis sector	0	0	0	0	0	0.00	0.00	0	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
<b>Total</b>	<b>17 316 000</b>	<b>0</b>	<b>1 721 000</b>	<b>3 545 000</b>	<b>555 904</b>	<b>291 252</b>	<b>264 651</b>	<b>2 989 096</b>	

### 6. DISCUSSIONS

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

#### 6.1 Financial Position

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

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

##### a) Current Assets

*Debtors Management and Credit Control Status for the month ending August.*

The debtor's book balance of the municipality as attached in annexure A is R 2 693 700 less bad debts impairment R 959 576 resulting to R 1 734 124.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
0	1 739 600	0	0	0	0	0	954 100	2 693 700

#### Bank reconciliation

Annexure” C1 – 4” indicate the bank reconciliations prepared for the month of August. 2022 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 61 710 591 as at the end of August.

The remaining cash balance must meet operational requirements till end of November 2022, until receipt of the next equitable Share tranche due in December 2022.

b) Current Liabilities

*Creditors’ Age Analysis*

Annexure “D” represents the creditors’ age analysis of R 176 190 946 payable to the creditors in August 2022. 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
29 463 540	0	0	0	0	0	0	146 727 406	176 190 946

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 R 34 551 834. Outgoing payments were made to the amount of R 50 793 087. Taking into account the opening cashbook balance, this left a favorable closing balance of R 62 552 046 as end of August 2022 period, which shows a decrease margin from last month’s closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{= (61\,710\,591) + R0}{R\,34\,368\,582}$$

$$= \underline{1.80 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.80 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 2022 as the next equitable share allocation is in December 2022. 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 2019/20 as well as 2020/21.

*Grant allocations and expenditure:*

Grant allocations and expenditure:

Annexure “F” represents the Grants allocation and their expenditure.

Equitable Share:



First tranche of Equitable Share for 2022/23 amounting to R 115 180 110 was received in month of July.

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 121 173 in month of August FMG Interns were involved in the following activities during the month as part of their training rotation plan:

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

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

Rural Roads Assets Management Grant

First tranche of R 1 842 000 received in August, Expenditure incurred of R 27 583 in August.

HIV/Aids

R 22 207 was spent in August.

Extended Public Works Projects:

First tranche of R 321 000 received in August. Expenditure incurred in month of August R 97 828.60

YOUTH CENTRES (National Youth Development Agency)

No expenditure incurred during month of August.

Grant payments to Local Municipalities:

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

6.2 Financial Performance

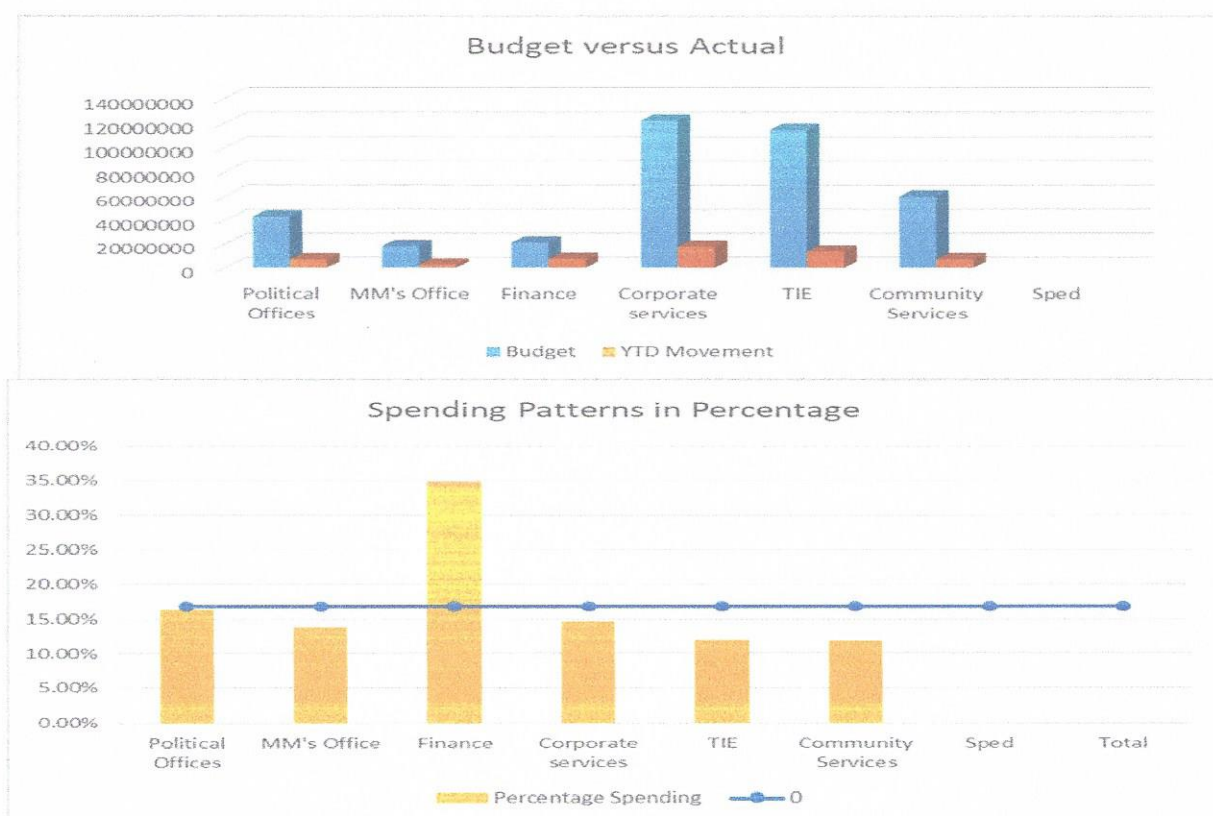
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue 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 6 307 928 was generated in revenue. R 31 026 064 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 August 2022 signals the 2<sup>nd</sup> month of the first quarter 2022/23 financial year, spending trends ought to be around 16.67%. "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 14.66% and revenue is at 30.73% 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. Capital expenditure amounted to R 87 461 for month of August and budget of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

*(Annexure I)* The spending analysis on own fixed assets as at the end of the month of August 2022 is shown in the table below:-

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and equipment	279 250	26 595	3 800	26 595	248 855	9.5
COMPUTER EQUIPMENT AND NETWORKS	100 000	0	0	0	100 000	0.0
NEW ICT EQUIPMENT	800 000	60 866.09	111 730	106 081	582 190	13.3
Vehicles	1 266 163	0		0	1 266 163	0.0
<b>Total</b>	<b>2 445 413</b>	<b>87 461</b>	<b>115 530</b>	<b>132 675</b>	<b>2 197 208</b>	<b>5.4</b>

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

### Asset Management

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

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

### 6.3 Monitoring of Compliance

#### *Policy Governance of Municipal Finance and MFMA Compliance*

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 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 August 2022 as per attach as annexure "A" to "J" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.



\_\_\_\_\_  
 MR. C STEYN  
 ACTING CHIEF FINANCIAL OFFICER

2022/08/14  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 CLLR. JS MOCHAWE  
 MMC FOR FINANCE

\_\_\_\_\_  
 Date

# Municipal In-year reports & supporting tables

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

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

### Preparation Instructions

Municipality Name: DC42 Sedibeng ▼

CFO Name:

Tel:  Fax:

E-Mail:

Reporting period: M02 August ▼

MTREF: 2022 ▼

Budget Year: 2022/23

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

### Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

##### Showing / Clearing Highlights

Clear Highlights on all sheets

#### Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	<b>Executive &amp; Council</b>	
Vote 02 - Budget & Treasury Office	01.1	Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2	Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3	Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4	Mpac Office	01.4 - Mpac Office
Vote 06 - Community & Social Services	01.5	Mmc For Finance & Administration	01.5 - Mmc For Finance & Administration
Vote 07 -	01.6	Mmc For Srac & Heritage	01.6 - Mmc For Srac & Heritage
Vote 08 -	01.7	Mmc For Infrastructure & Transport	01.7 - Mmc For Infrastructure & Transport
Vote 09 -	01.8	Mmc For Human Settlements	01.8 - Mmc For Human Settlements
Vote 10 -	01.9	Mmc For Health & Public Safety	01.9 - Mmc For Health & Public Safety
Vote 11 -	01.10	Mmc For Corporate Services	01.10 - Mmc For Corporate Services
Vote 12 -	01.11	Mmc For Environment	01.11 - Mmc For Environment
Vote 13 -	01.12	Mmc For Strat Planning & Econ. Devel.	01.12 - Mmc For Strat Planning & Econ. Devel.
Vote 14 -	01.13	Other Councilors	01.13 - Other Councilors
Vote 15 - Other	01.14	Office Of The Chief Whip Administration	01.14 - Office Of The Chief Whip Administration
	01.15	Chief Whip Projects	01.15 - Chief Whip Projects
	01.16	Municipal Manager Administration	01.16 - Municipal Manager Administration
	01.17	External Communication	01.17 - External Communication
	Vote 02	<b>Budget &amp; Treasury Office</b>	
	02.1	Financial Services Admin	02.1 - Financial Services Admin
	02.2	Financial Management	02.2 - Financial Management
	02.3	Supply Chain Management	02.3 - Supply Chain Management
	Vote 03	<b>Corporate Services</b>	
	03.1	Corporate Services - Admin	03.1 - Corporate Services - Admin
	03.2	Human Resources Administration	03.2 - Human Resources Administration
	03.3	Corporate And Legal Administration	03.3 - Corporate And Legal Administration
	03.4	Legal	03.4 - Legal
	03.5	Corporate	03.5 - Corporate
	03.6	Facility Management Admin	03.6 - Facility Management Admin
	03.7	Fleet Management	03.7 - Fleet Management
	03.8	Maintenance & Cleaning	03.8 - Maintenance & Cleaning
	03.9	Town Hall	03.9 - Town Hall
	03.10	Internal Security	03.10 - Internal Security
	03.11	It Emfuleni	03.11 - It Emfuleni
	03.12	It Sedibeng	03.12 - It Sedibeng
	03.13	It Midvaal	03.13 - It Midvaal
	03.14	Idp Function	03.14 - Idp Function
	03.15	Fresh Produce Market	03.15 - Fresh Produce Market
	Vote 04	<b>Roads And Transport</b>	
	04.1	Basic Services	04.1 - Basic Services
	04.2	Transport,Infrastructure & Environment	04.2 - Transport,Infrastructure & Environment
	04.3	Air Quality Management	04.3 - Air Quality Management
	04.4	Environmental Planning And Coordination	04.4 - Environmental Planning And Coordination
	04.5	Municipal Health Services	04.5 - Municipal Health Services
	04.6	Environment	04.6 - Environment
	04.7	License Service Centre	04.7 - License Service Centre
	04.8	License Service Centre - Vereeniging	04.8 - License Service Centre - Vereeniging
	04.9	License Service Centre - Vanderbijl Park	04.9 - License Service Centre - Vanderbijl Park
	04.10	License Service Centre - Meyerton	04.10 - License Service Centre - Meyerton
	04.11	License Service Centre - Heidelberg	04.11 - License Service Centre - Heidelberg
	Vote 05	<b>Planning &amp; Development</b>	
	05.1	Sped Admin	05.1 - Sped Admin
	05.2	Development Planning - Spec. Proj.	05.2 - Development Planning - Spec. Proj.
	05.3	Development Planning Land Use Management	05.3 - Development Planning Land Use Management
	05.4	Tourism	05.4 - Tourism
	05.5	Housing	05.5 - Housing
	05.6	Led & Sgds	05.6 - Led & Sgds
	05.7	Ndpg Unit	05.7 - Ndpg Unit
	Vote 06	<b>Community &amp; Social Services</b>	
	06.1	Vereeniging Airport	06.1 - Vereeniging Airport
	06.2	Vanderbijl Airport	06.2 - Vanderbijl Airport
	06.3	Emfuleni Taxi Rank	06.3 - Emfuleni Taxi Rank
	06.4	Midvaal Taxi Rank	06.4 - Midvaal Taxi Rank
	06.5	Lesedi Taxi Rank	06.5 - Lesedi Taxi Rank
	06.6	Community Services Admin	06.6 - Community Services Admin
	06.7	Public Safety	06.7 - Public Safety
	06.8	Vereeniging Theatre	06.8 - Vereeniging Theatre

06.9 Mphatlalatsane Theatre  
06.10 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

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  
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





**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

<sup>1</sup> Grade in terms of the Remuneration of Public Office Bearers Act.

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	471
City / Town	Vereeniging
Postal Code	1930
<b>Street address</b>	
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**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>	<b>Secretary/PA to the Municipal Manager:</b>
---------------------------	---

ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
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Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

DC42 Sedibeng - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22		Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 847	2 015	2 015	179	290	336	(46)	-14%	2 015
Transfers and subsidies	302 065	314 247	314 247	265	115 212	52 374	62 837	120%	314 247
Other own revenue	72 889	79 021	79 021	5 865	5 987	13 170	(7 184)	-55%	79 021
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>376 801</b>	<b>395 284</b>	<b>395 284</b>	<b>6 308</b>	<b>121 488</b>	<b>65 881</b>	<b>55 607</b>	<b>84%</b>	<b>395 284</b>
Employee costs	282 313	295 644	295 644	24 067	47 197	49 274	(2 077)	-4%	295 644
Remuneration of Councillors	12 271	14 035	14 035	1 068	2 134	2 339	(205)	-9%	14 035
Depreciation & asset impairment	11 611	11 272	11 272	-	-	1 879	(1 879)	-100%	11 272
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	5 765	5 513	5 513	377	609	919	(310)	-34%	5 513
Transfers and subsidies	8 510	13 310	13 310	116	235	2 218	(1 984)	-89%	13 310
Other expenditure	70 907	72 689	72 689	5 399	10 289	12 115	(1 826)	-15%	72 689
<b>Total Expenditure</b>	<b>391 377</b>	<b>412 463</b>	<b>412 463</b>	<b>31 026</b>	<b>60 464</b>	<b>68 745</b>	<b>(8 280)</b>	<b>-12%</b>	<b>412 463</b>
<b>Surplus/(Deficit)</b>	<b>(14 576)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>	<b>63 888</b>	<b>-2231%</b>	<b>(17 179)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	302	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>	<b>63 888</b>	<b>-2231%</b>	<b>(17 179)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>	<b>63 888</b>	<b>-2231%</b>	<b>(17 179)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>87</b>	<b>133</b>	<b>408</b>	<b>(275)</b>	<b>-67%</b>	<b>2 445</b>
Capital transfers recognised	582	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 223	2 445	2 445	87	133	408	(275)	-67%	2 445
<b>Total sources of capital funds</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>87</b>	<b>133</b>	<b>408</b>	<b>(275)</b>	<b>-67%</b>	<b>2 445</b>
<b>Financial position</b>									
Total current assets	19 647	8 569	8 569	-	64 292	-	-	-	8 569
Total non current assets	94 600	75 787	75 787	-	94 733	-	-	-	75 787
Total current liabilities	192 421	182 404	182 404	-	176 337	-	-	-	182 404
Total non current liabilities	30 332	28 872	28 872	-	30 170	-	-	-	28 872
Community wealth/Equity	<b>(108 506)</b>	<b>(109 741)</b>	<b>(109 741)</b>	-	<b>(47 482)</b>	-	-	-	<b>(109 741)</b>
<b>Cash flows</b>									
Net cash from (used) operating	14 726	4 368	4 368	(16 241)	46 403	728	(45 675)	-6273%	4 368
Net cash from (used) investing	(1 806)	(2 445)	(2 445)	(87)	(133)	(408)	(275)	67%	(2 445)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>22 492</b>	<b>7 577</b>	<b>7 577</b>	-	<b>125 068</b>	<b>5 975</b>	<b>(119 093)</b>	<b>-1993%</b>	<b>80 720</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	-	1 740	-	-	-	-	-	954	2 694
<b>Creditors Age Analysis</b>									
Total Creditors	29 464	-	-	-	-	-	-	146 727	176 191

DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2021/22			Budget Year 2022/23					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		300 911	311 789	311 789	499	115 539	51 965	63 575	122%	311 789
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		300 911	311 789	311 789	499	115 539	51 965	63 575	122%	311 789
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 527	4 897	4 897	35	115	816	(701)	-86%	4 897
Community and social services		2 353	3 322	3 322	25	50	554	(504)	-91%	3 322
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		174	1 575	1 575	10	65	263	(198)	-75%	1 575
<b>Economic and environmental services</b>		68 452	73 586	73 586	5 774	5 834	12 264	(6 430)	-52%	73 586
Planning and development		2 489	2 606	2 606	28	87	434	(347)	-80%	2 606
Road transport		65 963	70 980	70 980	5 747	5 747	11 830	(6 083)	-51%	70 980
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	5 213	5 012	5 012	-	-	835	(835)	-100%	5 012
<b>Total Revenue - Functional</b>	2	377 103	395 284	395 284	6 308	121 488	65 881	55 607	84%	395 284
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		205 584	218 985	218 055	18 155	35 074	36 345	(1 271)	-3%	218 055
Executive and council		46 340	52 709	52 688	4 530	8 571	8 783	(212)	-2%	52 688
Finance and administration		153 212	159 634	158 725	13 396	26 044	26 455	(411)	-2%	158 725
Internal audit		6 032	6 642	6 642	230	459	1 107	(648)	-59%	6 642
<b>Community and public safety</b>		66 454	69 498	69 520	3 657	7 353	11 585	(4 232)	-37%	69 520
Community and social services		33 235	34 749	34 757	2 514	5 072	5 792	(720)	-12%	34 757
Sport and recreation		3 066	3 208	3 208	256	513	535	(22)	-4%	3 208
Public safety		5 241	5 146	5 159	374	745	859	(113)	-13%	5 159
Housing		1 930	1 755	1 755	142	279	292	(14)	-5%	1 755
Health		22 983	24 640	24 640	371	743	4 107	(3 363)	-82%	24 640
<b>Economic and environmental services</b>		98 893	101 859	101 867	7 732	15 181	16 977	(1 797)	-11%	101 867
Planning and development		24 729	26 455	26 455	1 693	3 360	4 409	(1 050)	-24%	26 455
Road transport		69 106	70 801	70 810	5 712	11 145	11 801	(656)	-6%	70 810
Environmental protection		5 058	4 602	4 602	327	676	767	(91)	-12%	4 602
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		20 446	22 122	23 021	1 482	2 857	3 837	(980)	-26%	23 021
<b>Total Expenditure - Functional</b>	3	391 377	412 463	412 463	31 026	60 464	68 745	(8 280)	-12%	412 463
<b>Surplus/ (Deficit) for the year</b>		(14 274)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	63 888	-2231%	(17 179)



Cleansing							-		
Control of Public Nuisances							-		
Fencing and Fences							-		
Fire Fighting and Protection	-	-	-	-	-	-	-		-
Licensing and Control of Animals							-		
Police Forces, Traffic and Street Parking							-		
Control							-		
Pounds							-		
Housing	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Informal Settlements							-		
Health	174	1 575	1 575	10	65	263	(198)	(0)	1 575
Ambulance							-		
Health Services	174	1 575	1 575	10	65	263	(198)	(0)	1 575
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including immunizations							-		
Vector Control							-		
Chemical Safety							-		
<b>Economic and environmental services</b>	<b>68 452</b>	<b>73 586</b>	<b>73 586</b>	<b>5 774</b>	<b>5 834</b>	<b>12 264</b>	<b>(6 430)</b>	<b>(0)</b>	<b>73 586</b>
Planning and development	2 489	2 606	2 606	28	87	434	(347)	(0)	2 606
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-		-
Central City Improvement District							-		
Development Facilitation	2 489	2 606	2 606	28	87	434	(347)	(0)	2 606
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	65 963	70 980	70 980	5 747	5 747	11 830	(6 083)	(0)	70 980
Public Transport							-		
Road and Traffic Regulation	65 963	70 980	70 980	5 747	5 747	11 830	(6 083)	(0)	70 980
Roads							-		
Taxi Ranks	-	-	-	-	-	-	-		-
Environmental protection	-	-	-	-	-	-	-		-
Biodiversity and Landscape	-	-	-	-	-	-	-		-
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control	-	-	-	-	-	-	-		-
Soil Conservation							-		
<b>Trading services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources	-	-	-	-	-	-	-		-
Electricity							-		
Street Lighting and Signal Systems							-		
Nonelectric Energy							-		
Water management	-	-	-	-	-	-	-		-
Water Treatment							-		
Water Distribution							-		
Water Storage							-		
Waste water management	-	-	-	-	-	-	-		-
Public Toilets							-		
Sewerage							-		
Storm Water Management							-		
Waste Water Treatment							-		





Sport and recreation	3 066	3 208	3 208	256	513	535	(22)	(0)	3 208
<i>Beaches and Jetties</i>							-		
<i>Casinos, Racing, Gambling, Wagering</i>							-		
<i>Community Parks (including Nurseries)</i>							-		
<i>Recreational Facilities</i>							-		
<i>Sports Grounds and Stadiums</i>	3 066	3 208	3 208	256	513	535	(22)	(0)	3 208
Public safety	5 241	5 146	5 159	374	745	859	(113)	(0)	5 159
<i>Civil Defence</i>	5 241	5 146	5 159	374	745	859	(113)	(0)	5 159
<i>Cleansing</i>							-		
<i>Control of Public Nuisances</i>							-		
<i>Fencing and Fences</i>							-		
<i>Fire Fighting and Protection</i>	-	-	-	-	-	-	-		-
<i>Licensing and Control of Animals</i>							-		
<i>Police Forces, Traffic and Street Parking</i>							-		
<i>Control</i>							-		
<i>Pounds</i>							-		
Housing	1 930	1 755	1 755	142	279	292	(14)	(0)	1 755
<i>Housing</i>	1 930	1 755	1 755	142	279	292	(14)	(0)	1 755
<i>Informal Settlements</i>							-		
Health	22 983	24 640	24 640	371	743	4 107	(3 363)	(0)	24 640
<i>Ambulance</i>							-		
<i>Health Services</i>	22 983	24 640	24 640	371	743	4 107	(3 363)	(0)	24 640
<i>Laboratory Services</i>							-		
<i>Food Control</i>							-		
<i>Health Surveillance and Prevention of Communicable Diseases including</i>							-		
<i>Vector Control</i>							-		
<i>Chemical Safety</i>							-		
<b>Economic and environmental services</b>	<b>98 893</b>	<b>101 859</b>	<b>101 867</b>	<b>7 732</b>	<b>15 181</b>	<b>16 977</b>	<b>(1 797)</b>	<b>(0)</b>	<b>101 867</b>
<i>Planning and development</i>	24 729	26 455	26 455	1 693	3 360	4 409	(1 050)	(0)	26 455
<i>Billboards</i>							-		
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	10 566	10 301	10 296	740	1 432	1 716	(285)	(0)	10 296
<i>Central City Improvement District</i>							-		
<i>Development Facilitation</i>	9 647	11 365	11 365	563	1 173	1 894	(721)	(0)	11 365
<i>Economic Development/Planning</i>							-		
<i>Regional Planning and Development</i>							-		
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	2 676	2 825	2 846	240	457	473	(16)	(0)	2 846
<i>Project Management Unit</i>	1 840	1 964	1 949	150	298	326	(28)	(0)	1 949
<i>Provincial Planning</i>							-		
<i>Support to Local Municipalities</i>							-		
<i>Road transport</i>	69 106	70 801	70 810	5 712	11 145	11 801	(656)	(0)	70 810
<i>Public Transport</i>							-		
<i>Road and Traffic Regulation</i>	68 734	70 429	70 437	5 712	11 145	11 739	(594)	(0)	70 437
<i>Roads</i>							-		
<i>Taxi Ranks</i>	373	373	373	-	-	62	(62)	(0)	373
<i>Environmental protection</i>	5 058	4 602	4 602	327	676	767	(91)	(0)	4 602
<i>Biodiversity and Landscape</i>	1 928	1 457	1 457	37	137	243	(106)	(0)	1 457
<i>Coastal Protection</i>							-		
<i>Indigenous Forests</i>							-		
<i>Nature Conservation</i>							-		
<i>Pollution Control</i>	3 130	3 145	3 145	290	539	524	15	0	3 145
<i>Soil Conservation</i>							-		
<b>Trading services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Energy sources</i>	-	-	-	-	-	-	-	-	-
<i>Electricity</i>							-		
<i>Street Lighting and Signal Systems</i>							-		
<i>Nonelectric Energy</i>							-		
<i>Water management</i>	-	-	-	-	-	-	-	-	-
<i>Water Treatment</i>							-		



DC42 Sedibeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		290 364	299 237	299 237	470	115 480	49 873	65 607	131.5%	299 237
Vote 03 - Corporate Services		4 453	4 416	4 416	25	50	736	(686)	-93.2%	4 416
Vote 04 - Roads And Transport		68 626	75 161	75 161	5 784	5 899	12 527	(6 628)	-52.9%	75 161
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		13 660	16 469	16 469	29	59	2 745	(2 685)	-97.8%	16 469
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>377 103</b>	<b>395 284</b>	<b>395 284</b>	<b>6 308</b>	<b>121 488</b>	<b>65 881</b>	<b>55 607</b>	<b>84.4%</b>	<b>395 284</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		46 101	52 426	52 406	4 506	8 547	8 736	(189)	-2.2%	52 406
Vote 02 - Budget & Treasury Office		19 029	20 855	21 267	3 108	7 385	3 513	3 871	110.2%	21 267
Vote 03 - Corporate Services		131 879	132 887	132 465	10 484	19 206	22 110	(2 904)	-13.1%	132 465
Vote 04 - Roads And Transport		102 604	107 326	107 335	6 686	13 162	17 889	(4 727)	-26.4%	107 335
Vote 05 - Planning & Development		17 963	17 902	17 902	1 445	2 729	2 984	(255)	-8.5%	17 902
Vote 06 - Community & Social Services		60 524	66 975	66 997	3 801	7 569	11 165	(3 596)	-32.2%	66 997
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		13 277	14 091	14 091	997	1 867	2 349	(482)	-20.5%	14 091
<b>Total Expenditure by Vote</b>	2	<b>391 377</b>	<b>412 463</b>	<b>412 463</b>	<b>31 026</b>	<b>60 464</b>	<b>68 745</b>	<b>(8 280)</b>	<b>-12.0%</b>	<b>412 463</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>	<b>63 888</b>	<b>-2230.7%</b>	<b>(17 179)</b>



06.4 - Midvaal Taxi Rank	-	-	-	-	-	-	-	-	-	-	
06.5 - Lesedi Taxi Rank	-	-	-	-	-	-	-	-	-	-	
06.6 - Community Services Admin	10 074	12 043	12 043	29	59	2 007	(1 948)	-97%	12 043		
06.7 - Public Safety	-	-	-	-	-	-	-	-	-	-	
06.8 - Vereeniging Theatre	-	-	-	-	-	-	-	-	-	-	
06.9 - Mphatlalatsane Theatre	-	-	-	-	-	-	-	-	-	-	
06.10 - Sports & Recreation	-	-	-	-	-	-	-	-	-	-	
06.11 - Heritage	-	-	-	-	-	-	-	-	-	-	
06.12 - Strach Admin	-	-	-	-	-	-	-	-	-	-	
06.13 - Hiv & Aids	-	-	-	-	-	-	-	-	-	-	
06.14 - Primary Health Care Services	-	-	-	-	-	-	-	-	-	-	
06.15 - Youth Centre	2 041	2 940	2 940	-	-	490	(490)	-100%	2 940		
06.16 - Social Development	-	-	-	-	-	-	-	-	-	-	
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	-	
06.18 - Disaster Man - Operation & Co-Ord	-	-	-	-	-	-	-	-	-	-	
06.19 - Cimm - Co-Ordination Centre	-	-	-	-	-	-	-	-	-	-	
<b>Vote 07 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 08 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 09 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-	-	
15.1 - Coe's Office	-	-	-	-	-	-	-	-	-	-	
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-	-	
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-	
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-	
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-	
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-	
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	<b>2</b>	<b>377 103</b>	<b>395 284</b>	<b>395 284</b>	<b>6 308</b>	<b>121 488</b>	<b>65 881</b>	<b>55 607</b>	<b>84%</b>	<b>395 284</b>	
<b>Expenditure by Vote</b>	<b>1</b>										
<b>Vote 01 - Executive &amp; Council</b>		<b>46 101</b>	<b>52 426</b>	<b>52 406</b>	<b>4 506</b>	<b>8 547</b>	<b>8 736</b>	(189)	-2%	<b>52 406</b>	
01.1 - Mayor Administration		14 148	15 813	14 974	1 344	2 471	2 559	(89)	-3%	14 974	
01.2 - Speaker Administration		6 822	8 526	7 203	559	1 121	1 301	(180)	-14%	7 203	
01.3 - Speaker Projects		210	262	262	99	99	44	55	126%	262	
01.4 - Mpac Office		1 512	825	2 975	248	494	333	161	48%	2 975	
01.5 - Mmc For Finance & Administration		450	281	281	21	42	47	(5)	-10%	281	
01.6 - Mmc For Srac & Heritage		845	863	863	67	134	144	(10)	-7%	863	
01.7 - Mmc For Infrastructure & Transport		316	287	287	21	42	48	(6)	-12%	287	
01.8 - Mmc For Human Settlements		765	860	860	67	134	143	(10)	-7%	860	
01.9 - Mmc For Health & Public Safety		431	275	275	21	42	46	(4)	-8%	275	
01.10 - Mmc For Corporate Services		591	867	867	40	79	144	(65)	-45%	867	
01.11 - Mmc For Environment		612	862	862	67	134	144	(10)	-7%	862	
01.12 - Mmc For Strat Planning & Econ. Devel.		555	506	506	40	79	84	(5)	-6%	506	
01.13 - Other Councilors		4 957	5 898	5 898	439	874	983	(110)	-11%	5 898	
01.14 - Office Of The Chief Whip Administration		5 543	7 016	7 016	660	1 276	1 169	107	9%	7 016	
01.15 - Chief Whip Projects		23	44	44	1	1	7	(7)	-91%	44	
01.16 - Municipal Manager Administration		8 306	9 238	9 229	814	1 527	1 539	(12)	-1%	9 229	
01.17 - External Communication		15	5	5	-	-	1	(1)	-100%	5	
<b>Vote 02 - Budget &amp; Treasury Office</b>		<b>19 029</b>	<b>20 855</b>	<b>21 267</b>	<b>3 108</b>	<b>7 385</b>	<b>3 513</b>	3 871	110%	<b>21 267</b>	
02.1 - Financial Services Admin		5 190	5 909	6 256	389	3 662	1 016	2 645	260%	6 256	
02.2 - Financial Management		10 238	11 482	11 550	2 330	3 034	1 920	1 114	58%	11 550	
02.3 - Supply Chain Management		3 600	3 463	3 460	388	690	577	113	20%	3 460	
<b>Vote 03 - Corporate Services</b>		<b>131 879</b>	<b>132 887</b>	<b>132 465</b>	<b>10 484</b>	<b>19 206</b>	<b>22 110</b>	(2 904)	-13%	<b>132 465</b>	
03.1 - Corporate Services - Admin		4 988	5 773	5 668	383	627	953	(325)	-34%	5 668	
03.2 - Human Resources Administration		12 323	12 800	12 800	1 080	2 107	2 133	(26)	-1%	12 800	
03.3 - Corporate And Legal Administration		3 024	3 091	3 181	287	532	523	8	2%	3 181	
03.4 - Legal		3 884	3 787	3 787	900	1 112	631	481	76%	3 787	
03.5 - Corporate		7 725	8 939	8 517	465	924	1 452	(528)	-36%	8 517	
03.6 - Facility Management Admin		18 215	19 115	19 122	1 320	2 605	3 186	(581)	-18%	19 122	
03.7 - Fleet Management		3 725	3 059	3 059	283	548	510	38	8%	3 059	
03.8 - Maintenance & Cleaning		10 733	6 299	6 299	405	520	1 050	(530)	-50%	6 299	
03.9 - Town Hall		4 775	4 975	4 975	367	734	829	(95)	-12%	4 975	
03.10 - Internal Security		25 360	25 796	25 800	2 206	4 324	4 300	25	1%	25 800	
03.11 - It Emfuleni		-	-	-	-	-	-	-	-	-	
03.12 - It Sediberg		22 632	24 973	24 078	1 739	3 081	4 013	(931)	-23%	24 078	

03.13 - It Midvaal	-	-	-	-	-	-	-	-	-	-	-
03.14 - Idp Function	2 108	2 225	2 225	167	336	371	(35)	-10%	2 225		
03.15 - Fresh Produce Market	12 377	12 055	12 953	884	1 755	2 159	(403)	-19%	12 953		
<b>Vote 04 - Roads And Transport</b>	<b>102 604</b>	<b>107 326</b>	<b>107 335</b>	<b>6 686</b>	<b>13 162</b>	<b>17 889</b>	<b>(4 727)</b>	<b>-26%</b>	<b>107 335</b>		
04.1 - Basic Services	5 564	5 730	5 730	390	824	955	(131)	-14%	5 730		
04.2 - Transport/Infrastructure & Environment	4 084	5 635	5 635	173	350	939	(589)	-63%	5 635		
04.3 - Air Quality Management	3 130	3 145	3 145	290	539	524	15	3%	3 145		
04.4 - Environmental Planning And Coordination	591	5	5	-	-	1	(1)	-100%	5		
04.5 - Municipal Health Services	19 165	20 931	20 931	84	167	3 489	(3 321)	-95%	20 931		
04.6 - Environment	1 337	1 453	1 453	37	137	242	(105)	-43%	1 453		
04.7 - License Service Centre	8 864	9 125	9 125	688	1 260	1 521	(261)	-17%	9 125		
04.8 - License Service Centre - Vereeniging	14 860	15 223	15 231	1 256	2 489	2 538	(49)	-2%	15 231		
04.9 - License Service Centre - Vanderbijl Park	20 266	20 992	20 992	1 672	3 316	3 499	(182)	-5%	20 992		
04.10 - License Service Centre - Meyerton	13 951	14 263	14 263	1 123	2 221	2 377	(156)	-7%	14 263		
04.11 - License Service Centre - Heidelberg	10 792	10 826	10 826	974	1 859	1 804	54	3%	10 826		
<b>Vote 05 - Planning &amp; Development</b>	<b>17 963</b>	<b>17 902</b>	<b>17 902</b>	<b>1 445</b>	<b>2 729</b>	<b>2 984</b>	<b>(255)</b>	<b>-9%</b>	<b>17 902</b>		
05.1 - Sped Admin	3 770	4 731	4 695	341	630	785	(155)	-20%	4 695		
05.2 - Development Planning - Spec. Proj.	1 618	1 658	1 678	138	270	278	(8)	-3%	1 678		
05.3 - Development Planning Land Use Management	1 058	1 168	1 168	101	187	195	(8)	-4%	1 168		
05.4 - Tourism	3 227	3 302	3 302	340	599	550	49	9%	3 302		
05.5 - Housing	1 930	1 755	1 755	142	279	292	(14)	-5%	1 755		
05.6 - Led & Sgds	4 520	3 324	3 355	233	466	557	(91)	-16%	3 355		
05.7 - Ndpq Unit	1 840	1 964	1 949	150	298	326	(28)	-9%	1 949		
<b>Vote 06 - Community &amp; Social Services</b>	<b>60 524</b>	<b>66 975</b>	<b>66 997</b>	<b>3 801</b>	<b>7 569</b>	<b>11 165</b>	<b>(3 596)</b>	<b>-32%</b>	<b>66 997</b>		
06.1 - Vereeniging Airport	4 842	6 765	6 765	258	502	1 128	(625)	-55%	6 765		
06.2 - Vanderbijl Airport	-	-	-	-	-	-	-	-	-		
06.3 - Emfuleni Taxi Rank	373	373	373	-	-	62	(62)	-100%	373		
06.4 - Midvaal Taxi Rank	-	-	-	-	-	-	-	-	-		
06.5 - Lesedi Taxi Rank	-	-	-	-	-	-	-	-	-		
06.6 - Community Services Admin	12 970	16 182	16 182	316	591	2 697	(2 106)	-78%	16 182		
06.7 - Public Safety	5 241	5 146	5 159	374	745	859	(113)	-13%	5 159		
06.8 - Vereeniging Theatre	2 341	2 464	2 464	142	284	411	(127)	-31%	2 464		
06.9 - Mphatlalatsane Theatre	277	274	274	22	43	46	(3)	-6%	274		
06.10 - Sports & Recreation	1 644	1 735	1 735	140	280	289	(10)	-3%	1 735		
06.11 - Heritage	9 051	9 263	9 272	822	1 573	1 545	28	2%	9 272		
06.12 - Strach Admin	1 422	1 473	1 473	116	233	246	(13)	-5%	1 473		
06.13 - Hiv & Aids	2 622	2 471	2 471	193	385	412	(26)	-6%	2 471		
06.14 - Primary Health Care Services	1 196	1 239	1 239	95	191	206	(15)	-7%	1 239		
06.15 - Youth Centre	5 174	6 159	6 159	253	505	1 027	(521)	-51%	6 159		
06.16 - Social Development	4 138	4 201	4 201	330	661	700	(39)	-6%	4 201		
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-		
06.18 - Disaster Man - Operation & Co-Ord	7 479	7 411	7 411	579	1 273	1 235	38	3%	7 411		
06.19 - Cimm - Co-Ordination Centre	1 756	1 818	1 818	163	302	303	(1)	0%	1 818		
<b>Vote 07 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 08 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 09 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 10 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 11 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 12 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 13 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 14 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Vote 15 - Other</b>	<b>13 277</b>	<b>14 091</b>	<b>14 091</b>	<b>997</b>	<b>1 867</b>	<b>2 349</b>	<b>(482)</b>	<b>-21%</b>	<b>14 091</b>		
15.1 - Coo's Office	254	287	287	23	23	48	(24)	-51%	287		
15.2 - Igr Unit Administration	167	21	21	-	-	3	(3)	-100%	21		
15.3 - Audit Function	6 032	6 642	6 642	230	459	1 107	(648)	-59%	6 642		
15.4 - Risk Function	1 021	1 058	1 058	137	221	176	45	25%	1 058		
15.5 - Performance Function	1 078	1 139	1 139	146	310	190	120	63%	1 139		
15.6 - Utilities Admin	4 724	4 945	4 945	460	854	824	29	4%	4 945		
15.7 - Special Projects	-	-	-	-	-	-	-	-	-		
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-		
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>391 377</b>	<b>412 463</b>	<b>412 463</b>	<b>31 026</b>	<b>60 464</b>	<b>68 745</b>	<b>(8 280)</b>	<b>(0)</b>	<b>412 463</b>	
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>	<b>63 888</b>	<b>(0)</b>	<b>(17 179)</b>	

**References**

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

check revenue  
check expenditure

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Rental of facilities and equipment		101	166	166	13	28	28	1	3%	166
Interest earned - external investments		1 847	2 015	2 015	179	290	336	(46)	-14%	2 015
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received										
Fines, penalties and forfeits										
Licences and permits		174	1 575	1 575	10	65	263	(198)	-75%	1 575
Agency services		65 963	70 980	70 980	5 747	5 747	11 830	(6 083)	-51%	70 980
Transfers and subsidies		302 065	314 247	314 247	265	115 212	52 374	62 837	120%	314 247
Other revenue		6 651	6 261	6 261	94	147	1 043	(897)	-86%	6 261
Gains		-	40	40	-	-	7	(7)	-100%	40
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>376 801</b>	<b>395 284</b>	<b>395 284</b>	<b>6 308</b>	<b>121 488</b>	<b>65 881</b>	<b>55 607</b>	<b>84%</b>	<b>395 284</b>
<b>Expenditure By Type</b>										
Employee related costs		282 313	295 644	295 644	24 067	47 197	49 274	(2 077)	-4%	295 644
Remuneration of councillors		12 271	14 035	14 035	1 068	2 134	2 339	(205)	-9%	14 035
Debt impairment		-	-	-	-	-	-	-		-
Depreciation & asset impairment		11 611	11 272	11 272	-	-	1 879	(1 879)	-100%	11 272
Finance charges										
Bulk purchases - electricity										
Inventory consumed		5 765	5 513	5 513	377	609	919	(310)	-34%	5 513
Contracted services		34 305	39 032	39 032	1 783	2 572	6 505	(3 934)	-60%	39 032
Transfers and subsidies		8 510	13 310	13 310	116	235	2 218	(1 984)	-89%	13 310
Other expenditure		36 586	33 617	33 617	3 615	7 717	5 603	2 115	38%	33 617
Losses		16	40	40	-	-	7	(7)	-100%	40
<b>Total Expenditure</b>		<b>391 377</b>	<b>412 463</b>	<b>412 463</b>	<b>31 026</b>	<b>60 464</b>	<b>68 745</b>	<b>(8 280)</b>	<b>-12%</b>	<b>412 463</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(14 576)	(17 179)	(17 179)	(24 718)	61 024	(2 864)	63 888	(0)	(17 179)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		302	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>			<b>(17 179)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>			<b>(17 179)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>			<b>(17 179)</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(24 718)</b>	<b>61 024</b>	<b>(2 864)</b>			<b>(17 179)</b>





<i>Other</i>										
<b>Total Capital Expenditure - Functional Classification</b>	3	1 806	2 445	2 445	87	133	408	(275)	-67%	2 445
<b>Funded by:</b>										
National Government		582	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		582	-	-	-	-	-	-		-
<b>Borrowing</b>	6									
<b>Internally generated funds</b>		1 223	2 445	2 445	87	133	408	(275)	-67%	2 445
<b>Total Capital Funding</b>		1 806	2 445	2 445	87	133	408	(275)	-67%	2 445

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
  
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17



06.2 - Vanderbilt Airport										-		-
06.3 - Emfuleni Taxi Rank										-		-
06.4 - Midvaal Taxi Rank										-		-
06.5 - Lesedi Taxi Rank										-		-
06.6 - Community Services Admin										-		-
06.7 - Public Safety										-		-
06.8 - Vereeniging Theatre										-		-
06.9 - Mphahlatlatsane Theatre										-		-
06.10 - Sports & Recreation										-		-
06.11 - Heritage										-		-
06.12 - Strach Admin										-		-
06.13 - Hiv & Aids										-		-
06.14 - Primary Health Care Services										-		-
06.15 - Youth Centre										-		-
06.16 - Social Development										-		-
06.17 - Fire & Rescue Services										-		-
06.18 - Disaster Man - Operation & Co-Ord										-		-
06.19 - Cimn - Co-Ordination Centre										-		-
<b>Vote 07 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 08 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 09 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - Coe's Office										-		-
15.2 - Igr Unit Administration										-		-
15.3 - Audit Function										-		-
15.4 - Risk Function										-		-
15.5 - Performance Function										-		-
15.6 - Utilities Admin										-		-
15.7 - Special Projects										-		-
15.8 - Heidelberg Airport										-		-
<b>Total multi-year capital expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>												
<b>Expenditure of single-year capital appropriation</b>	1											
<b>Vote 01 - Executive &amp; Council</b>	-	-	-	-	-	-	-	-	-	-	-	-
01.1 - Mayor Administration										-		-
01.2 - Speaker Administration										-		-
01.3 - Speaker Projects										-		-
01.4 - Mpac Office										-		-
01.5 - Mmc For Finance & Administration										-		-
01.6 - Mmc For Srac & Heritage										-		-
01.7 - Mmc For Infrastructure & Transport										-		-
01.8 - Mmc For Human Settlements										-		-
01.9 - Mmc For Health & Public Safety										-		-
01.10 - Mmc For Corporate Services										-		-
01.11 - Mmc For Environment										-		-
01.12 - Mmc For Strat Planning & Econ. Devel.										-		-
01.13 - Other Councilors										-		-
01.14 - Office Of The Chief Whip Administration										-		-
01.15 - Chief Whip Projects										-		-
01.16 - Municipal Manager Administration										-		-
01.17 - External Communication										-		-
<b>Vote 02 - Budget &amp; Treasury Office</b>	280	-	-	-	-	-	-	-	-	-	-	-
02.1 - Financial Services Admin	280	-	-	-	-	-	-	-	-	-	-	-
02.2 - Financial Management										-		-
02.3 - Supply Chain Management										-		-
<b>Vote 03 - Corporate Services</b>	1 223	2 445	2 445	87	133	408	(275)	-67%			2 445	
03.1 - Corporate Services - Admin										-		-
03.2 - Human Resources Administration										-		-
03.3 - Corporate And Legal Administration										-		-
03.4 - Legal										-		-
03.5 - Corporate										-		-
03.6 - Facility Management Admin										-		-
03.7 - Fleet Management		1 266	1 266			211	(211)	-100%			1 266	
03.8 - Maintenance & Cleaning	219	279	279	27	27	47	(20)	-43%			279	
03.9 - Town Hall										-		-

03.10 - Internal Security	-	-	-	-	-	-	-	-	-
03.11 - It Emfuleni	-	-	-	-	-	-	-	-	-
03.12 - It Sedibeng	1 004	900	900	61	106	150	-	-	900
03.13 - It Midvaal	-	-	-	-	-	-	-	-	-
03.14 - Idp Function	-	-	-	-	-	-	-	-	-
03.15 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
<b>Vote 04 - Roads And Transport</b>	<b>302</b>	-	-	-	-	-	-	-	-
04.1 - Basic Services	-	-	-	-	-	-	-	-	-
04.2 - Transport/Infrastructure & Environment	302	-	-	-	-	-	-	-	-
04.3 - Air Quality Management	-	-	-	-	-	-	-	-	-
04.4 - Environmental Planning And Coordination	-	-	-	-	-	-	-	-	-
04.5 - Municipal Health Services	-	-	-	-	-	-	-	-	-
04.6 - Environment	-	-	-	-	-	-	-	-	-
04.7 - License Service Centre	-	-	-	-	-	-	-	-	-
04.8 - License Service Centre - Vereeniging	-	-	-	-	-	-	-	-	-
04.9 - License Service Centre - Vanderbijl Park	-	-	-	-	-	-	-	-	-
04.10 - License Service Centre - Meyerton	-	-	-	-	-	-	-	-	-
04.11 - License Service Centre - Heidelberg	-	-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Development</b>	-	-	-	-	-	-	-	-	-
05.1 - Sped Admin	-	-	-	-	-	-	-	-	-
05.2 - Development Planning - Spec. Proj.	-	-	-	-	-	-	-	-	-
05.3 - Development Planning Land Use Management	-	-	-	-	-	-	-	-	-
05.4 - Tourism	-	-	-	-	-	-	-	-	-
05.5 - Housing	-	-	-	-	-	-	-	-	-
05.6 - Led & Sgts	-	-	-	-	-	-	-	-	-
05.7 - Ndtg Unit	-	-	-	-	-	-	-	-	-
<b>Vote 06 - Community &amp; Social Services</b>	-	-	-	-	-	-	-	-	-
06.1 - Vereeniging Airport	-	-	-	-	-	-	-	-	-
06.2 - Vanderbijl Airport	-	-	-	-	-	-	-	-	-
06.3 - Emfuleni Taxi Rank	-	-	-	-	-	-	-	-	-
06.4 - Midvaal Taxi Rank	-	-	-	-	-	-	-	-	-
06.5 - Lesedi Taxi Rank	-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin	-	-	-	-	-	-	-	-	-
06.7 - Public Safety	-	-	-	-	-	-	-	-	-
06.8 - Vereeniging Theatre	-	-	-	-	-	-	-	-	-
06.9 - Mphatlalatsane Theatre	-	-	-	-	-	-	-	-	-
06.10 - Sports & Recreation	-	-	-	-	-	-	-	-	-
06.11 - Heritage	-	-	-	-	-	-	-	-	-
06.12 - Strach Admin	-	-	-	-	-	-	-	-	-
06.13 - Hiv & Aids	-	-	-	-	-	-	-	-	-
06.14 - Primary Health Care Services	-	-	-	-	-	-	-	-	-
06.15 - Youth Centre	-	-	-	-	-	-	-	-	-
06.16 - Social Development	-	-	-	-	-	-	-	-	-
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-
06.18 - Disaster Man - Operation & Co-Ord	-	-	-	-	-	-	-	-	-
06.19 - Cimm - Co-Ordination Centre	-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 08 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 09 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>87</b>	<b>133</b>	<b>408</b>	<b>(275)</b>	<b>(0)</b>	<b>2 445</b>
<b>Total Capital Expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>87</b>	<b>133</b>	<b>408</b>	<b>(275)</b>	<b>(0)</b>	<b>2 445</b>

References:

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

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	Budget Year 2022/23				Full Year Forecast
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		17 767	6 961	6 961	61 751	6 961
Call investment deposits		6	-	-	801	-
Consumer debtors		-	-	-	-	-
Other debtors		1 875	1 245	1 245	1 740	1 245
Current portion of long-term receivables		-	-	-	-	-
Inventory		(0)	362	362	-	362
<b>Total current assets</b>		<b>19 647</b>	<b>8 569</b>	<b>8 569</b>	<b>64 292</b>	<b>8 569</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		88 483	70 186	70 186	88 616	70 186
Biological						
Intangible		1 222	687	687	1 222	687
Other non-current assets		4 895	4 914	4 914	4 895	4 914
<b>Total non current assets</b>		<b>94 600</b>	<b>75 787</b>	<b>75 787</b>	<b>94 733</b>	<b>75 787</b>
<b>TOTAL ASSETS</b>		<b>114 247</b>	<b>84 356</b>	<b>84 356</b>	<b>159 024</b>	<b>84 356</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		135	117	117	146	117
Trade and other payables		192 285	182 287	182 287	176 191	182 287
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		<b>192 421</b>	<b>182 404</b>	<b>182 404</b>	<b>176 337</b>	<b>182 404</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		30 332	28 872	28 872	30 170	28 872
<b>Total non current liabilities</b>		<b>30 332</b>	<b>28 872</b>	<b>28 872</b>	<b>30 170</b>	<b>28 872</b>
<b>TOTAL LIABILITIES</b>		<b>222 753</b>	<b>211 275</b>	<b>211 275</b>	<b>206 506</b>	<b>211 275</b>
<b>NET ASSETS</b>	2	<b>(108 506)</b>	<b>(126 920)</b>	<b>(126 920)</b>	<b>(47 482)</b>	<b>(126 920)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		(108 506)	(109 741)	(109 741)	(47 482)	(109 741)
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(108 506)</b>	<b>(109 741)</b>	<b>(109 741)</b>	<b>(47 482)</b>	<b>(109 741)</b>

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget			Adjusted Budget		Monthly actual		Budget Year 2022/23
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		297 897	320 022	320 022	32 527	172 888	53 337	119 551	224%	320 022
Transfers and Subsidies - Operational		301 711	314 247	314 247	1 846	3 670	52 375	(48 705)	-93%	314 247
Transfers and Subsidies - Capital								-		
Interest		1 847	2 015	2 015	179	290	336	(46)	-14%	2 015
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(586 730)	(631 916)	(631 916)	(50 793)	(130 444)	(105 319)	25 125	-24%	(631 916)
Finance charges								-		
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>14 726</b>	<b>4 368</b>	<b>4 368</b>	<b>(16 241)</b>	<b>46 403</b>	<b>728</b>	<b>(45 675)</b>	<b>-6273%</b>	<b>4 368</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(1 806)	(2 445)	(2 445)	(87)	(133)	(408)	(275)	67%	(2 445)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 806)</b>	<b>(2 445)</b>	<b>(2 445)</b>	<b>(87)</b>	<b>(133)</b>	<b>(408)</b>	<b>(275)</b>	<b>67%</b>	<b>(2 445)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12 920</b>	<b>1 923</b>	<b>1 923</b>	<b>(16 329)</b>	<b>46 271</b>	<b>321</b>			<b>1 923</b>
Cash/cash equivalents at beginning:		9 572	5 654	5 654	(16 245)	78 797	5 654			78 797
Cash/cash equivalents at month/year end:		22 492	7 577	7 577		125 068	5 975			80 720

DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M02 August

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



DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	Budget Year 2022/23				
			2021/22 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	2.7%	2.7%	0.0%	3.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-177.2%	-166.1%	-166.1%	-371.1%	-166.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	10.2%	4.7%	4.7%	36.5%	4.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.2%	3.8%	3.8%	35.5%	3.8%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.5%	0.3%	0.3%	1.4%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		74.9%	74.8%	74.8%	38.8%	74.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.3%	1.3%	1.1%	0.3%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3.1%	2.9%	2.9%	0.0%	3.6%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	696146600.0%	696146600.0%	0.0%	696146600.0%

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	-	1 740	-	-	-	-	-	954	2 694	954	-	954	
<b>Total By Income Source</b>	<b>2000</b>	<b>-</b>	<b>1 740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>954</b>	<b>2 694</b>	<b>954</b>	<b>-</b>	<b>954</b>	
<b>2021/22 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	1 740	-	-	-	-	-	954	2 694	954	-	954	
Commercial	2300													
Households	2400													
Other	2500													
<b>Total By Customer Group</b>	<b>2600</b>	<b>-</b>	<b>1 740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>954</b>	<b>2 694</b>	<b>954</b>	<b>-</b>	<b>954</b>	

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400	74	-	-	-	-	-	-	-	74
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	29 390	-	-	-	-	-	-	146 727	176 117
<b>Total By Customer Type</b>	<b>1000</b>	<b>29 464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>146 727</b>	<b>176 191</b>



DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		289 954	299 280	299 280	242	115 165	49 880	65 285	130.9%	299 280
Equitable Share		285 545	293 991	293 991	--	114 656	48 999	65 658	134.0%	293 991
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	94	188	214	(26)	-12.2%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	121	234	233	1	0.2%	1 400
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Public Transport Network Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant	3	2 186	2 606	2 606	28	87	434	(347)	-79.9%	2 606
Water Services Infrastructure Grant		--	--	--	--	--	--	--	--	--
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		11 561	14 967	14 967	22	47	2 495	(2 447)	-98.1%	14 967
Capacity Building and Other Grants		11 561	14 967	14 967	22	47	2 495	(2 447)	-98.1%	14 967
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		550	--	--	--	--	--	--	--	--
National Youth Development Agency		550	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
Public Service Commission		--	--	--	--	--	--	--	--	--
<b>Total Operating Transfers and Grants</b>	5	302 065	314 247	314 247	265	115 212	52 374	62 837	120.0%	314 247
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		302	--	--	--	--	--	--	--	--
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		302	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		--	--	--	--	--	--	--	--	--
Capacity Building and Other Grants		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
<b>Total Capital Transfers and Grants</b>	5	302	--	--	--	--	--	--	--	--
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	302 367	314 247	314 247	265	115 212	52 374	62 837	120.0%	314 247

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		357 311	377 926	376 980	29 774	57 549	62 834	(5 285)	-8.4%	376 980
Equitable Share		353 176	372 637	371 691	29 532	57 070	61 963	(4 883)	-7.9%	371 691
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	94	188	214	(26)	-12.2%	1 283
Local Government Financial Management Grant		926	1 400	1 400	121	234	233	1	0.2%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	28	58	434	(377)	-86.7%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 661	16 504	16 504	(230)	47	2 751	(2 704)	-98.3%	16 504
Capacity Building and Other Grants		14 661	16 504	16 504	(230)	47	2 751	(2 704)	-98.3%	16 504
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>372 522</b>	<b>394 430</b>	<b>393 484</b>	<b>29 544</b>	<b>57 596</b>	<b>65 585</b>	<b>(7 989)</b>	<b>-12.2%</b>	<b>393 484</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		582	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		280	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>373 104</b>	<b>394 430</b>	<b>393 484</b>	<b>29 544</b>	<b>57 596</b>	<b>65 585</b>	<b>(7 989)</b>	<b>-12.2%</b>	<b>393 484</b>

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

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





Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-	-	-	-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		294 584	309 679	309 679	25 135	49 332	51 614	(2 282)	-4%	309 679
<b>% increase</b>	4		5.1%	5.1%						5.1%
<b>TOTAL MANAGERS AND STAFF</b>		282 313	295 644	295 644	24 067	47 197	49 274	(2 077)	-4%	295 644

DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2022/23											2022/23 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Cash Receipts By Source</b>																
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse													-			
Rental of facilities and equipment		15	13	14	14	14	14	14	14	14	14	14	13	166	375	180
Interest earned - external investments		111	179	168	168	168	168	168	168	168	168	168	214	2 015	1 141	2 190
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits													-			
Licences and permits		55	10	131	131	131	131	131	131	131	131	131	329	1 575	1 575	1 712
Agency services		-	5 747	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	11 998	70 980	79 027	77 141
Transfers and Subsidies - Operational		1 824	1 846	26 187	26 187	26 187	26 187	26 187	26 187	26 187	26 187	26 187	74 892	314 247	618 832	329 927
Other revenue		140 291	26 757	20 608	20 608	20 608	20 608	20 608	20 608	20 608	20 608	20 608	(105 223)	247 302	(49 269)	247 845
<b>Cash Receipts by Source</b>		<b>142 296</b>	<b>34 552</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>(17 777)</b>	<b>636 284</b>	<b>651 682</b>	<b>658 995</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													-			
Proceeds on Disposal of Fixed and Intangible Assets													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (increase) in non-current receivables													-			
Decrease (increase) in non-current investments													-			
<b>Total Cash Receipts by Source</b>		<b>142 296</b>	<b>34 552</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>53 024</b>	<b>(17 777)</b>	<b>636 284</b>	<b>651 682</b>	<b>658 995</b>
<b>Cash Payments by Type</b>																
Employee related costs		24 623	25 024	25 807	25 807	25 807	25 807	25 807	25 807	25 807	25 807	25 807	27 773	309 679	320 193	323 360
Remuneration of councillors													-			
Interest paid													-			
Bulk purchases - Electricity													-			
Acquisitions - water & other inventory													-			
Contracted services													-			
Grants and subsidies paid - other municipalities													-			
Grants and subsidies paid - other													-			
General expenses		56 287	25 271	26 853	26 853	26 853	26 853	26 853	26 853	26 853	26 853	26 853	(999)	322 237	335 974	342 681
<b>Cash Payments by Type</b>		<b>80 910</b>	<b>50 294</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>26 775</b>	<b>631 916</b>	<b>656 167</b>	<b>666 041</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		45	87	204	204	204	204	204	204	204	204	204	479	2 445	1 320	1 282
Repayment of borrowing													-			
Other Cash Flows/Payments		395	499	-	-	-	-	-	-	-	-	-	(894)	-	-	-
<b>Total Cash Payments by Type</b>		<b>81 351</b>	<b>50 881</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>26 359</b>	<b>634 361</b>	<b>657 487</b>	<b>667 323</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>60 945</b>	<b>(16 329)</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>(44 136)</b>	<b>1 923</b>	<b>(5 805)</b>	<b>(8 328)</b>
Cash/cash equivalents at the month/year beginning:		17 772	78 718	62 389	62 549	62 709	62 870	63 030	63 190	63 350	63 511	63 671	63 831	17 772	19 695	13 890
Cash/cash equivalents at the month/year end:		78 718	62 389	62 549	62 709	62 870	63 030	63 190	63 350	63 511	63 671	63 831	19 695	19 695	13 890	5 562





DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2021/22				Budget Year 2022/23				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	150	204	204	45	45	204	159	77.8%	2%
August	150	204	204	87	133	408	275	67.4%	5%
September	150	204	204	-	-	611	-	-	-
October	150	204	204	-	-	815	-	-	-
November	150	204	204	-	-	1 019	-	-	-
December	150	204	204	-	-	1 223	-	-	-
January	150	204	204	-	-	1 427	-	-	-
February	150	204	204	-	-	1 630	-	-	-
March	150	204	204	-	-	1 834	-	-	-
April	150	204	204	-	-	2 038	-	-	-
May	150	204	204	-	-	2 242	-	-	-
June	150	204	204	-	-	2 445	-	-	-
<b>Total Capital expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>133</b>					





Training Centres										-		
Manufacturing Plant										-		
Depots										-		
Capital Spares										-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing										-		
Social Housing										-		
Capital Spares										-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										-		
<b>Intangible Assets</b>	170	-	-	-	-	-	-	-	-	-	-	-
Servitudes										-		
Licences and Rights	170	-	-	-	-	-	-	-	-	-	-	-
Water Rights										-		
Effluent Licenses										-		
Solid Waste Licenses										-		
Computer Software and Applications	170	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications										-		
Unspecified										-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment										-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										-		
<b>Machinery and Equipment</b>	66	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	66	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	204	1 266	1 266	-	-	211	211	100.0%	1 266	-	-	-
Transport Assets	204	1 266	1 266	-	-	211	211	100.0%	1 266	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land										-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										-		
<b>Total Capital Expenditure on new assets</b>	1	440	1 266	1 266	-	211	211	100.0%	1 266	-	-	-







Training Centres									-	
Manufacturing Plant									-	
Depots									-	
Capital Spares									-	
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	
Social Housing									-	
Capital Spares									-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes									-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights									-	
Effluent Licenses									-	
Solid Waste Licenses									-	
Computer Software and Applications									-	
Load Settlement Software Applications									-	
Unspecified									-	
<b>Computer Equipment</b>	1 196	800	800	61	106	133	27	20.4%	800	
Computer Equipment	1 196	800	800	61	106	133	27	20.4%	800	
<b>Furniture and Office Equipment</b>	161	279	279	27	27	47	20	42.9%	279	
Furniture and Office Equipment	161	279	279	27	27	47	20	42.9%	279	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land									-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 357	1 079	1 079	87	133	180	47	26.2%	1 079

References

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

check balance





Training Centres										-		
Manufacturing Plant										-		
Depots										-		
Capital Spares										-		
Housing	-	-	-	-	-	-	-	-	-	-		-
Staff Housing										-		
Social Housing										-		
Capital Spares										-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-		-
Biological or Cultivated Assets										-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-		-
Servitudes										-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-		-
Water Rights										-		
Effluent Licenses										-		
Solid Waste Licenses										-		
Computer Software and Applications										-		
Load Settlement Software Applications										-		
Unspecified										-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-		-
Computer Equipment										-		
<b>Furniture and Office Equipment</b>	187	172	172	-	-	29	29	100.0%				172
Furniture and Office Equipment	187	172	172	-	-	29	29	100.0%				172
<b>Machinery and Equipment</b>	146	200	200	26	26	33	7	21.7%				200
Machinery and Equipment	146	200	200	26	26	33	7	21.7%				200
<b>Transport Assets</b>	1 652	1 908	1 908	41	78	318	240	75.3%				1 908
Transport Assets	1 652	1 908	1 908	41	78	318	240	75.3%				1 908
<b>Land</b>	-	-	-	-	-	-	-	-				-
Land										-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-				-
Zoo's, Marine and Non-biological Animals										-		
<b>Total Repairs and Maintenance Expenditure</b>	1	4 977	5 312	4 414	158	319	736	56.6%				4 414







Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	46	44	44	-	-	7	7	100.0%	44
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	823	1 358	1 358	-	-	226	226	100.0%	1 358
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	823	1 358	1 358	-	-	226	226	100.0%	1 358
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	823	1 358	1 358	-	-	226	226	100.0%	1 358
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	4 925	5 464	5 464	-	-	911	911	100.0%	5 464
Computer Equipment	4 925	5 464	5 464	-	-	911	911	100.0%	5 464
<b>Furniture and Office Equipment</b>	1 159	443	443	-	-	74	74	100.0%	443
Furniture and Office Equipment	1 159	443	443	-	-	74	74	100.0%	443
<b>Machinery and Equipment</b>	790	677	677	-	-	113	113	100.0%	677
Machinery and Equipment	790	677	677	-	-	113	113	100.0%	677
<b>Transport Assets</b>	358	45	45	-	-	7	7	100.0%	45
Transport Assets	358	45	45	-	-	7	7	100.0%	45
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	11 611	11 272	11 272	-	1 879	1 879	100.0%	11 272



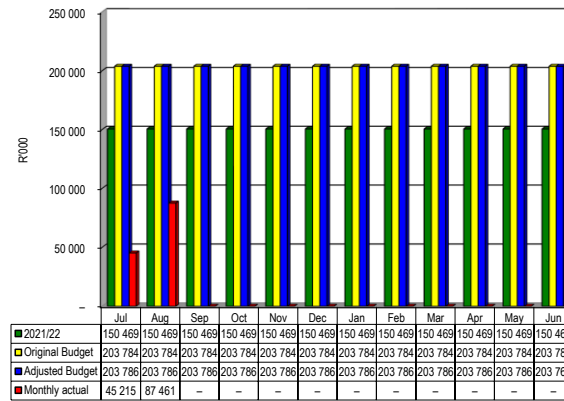




**Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target**

Month	2021/22	Original Budget	Adjusted Budget	Monthly actual
Jul	150	204	204	45
Aug	150	204	204	87
Sep	150	204	204	-
Oct	150	204	204	-
Nov	150	204	204	-
Dec	150	204	204	-
Jan	150	204	204	-
Feb	150	204	204	-
Mar	150	204	204	-
Apr	150	204	204	-
May	150	204	204	-
Jun	150	204	204	-

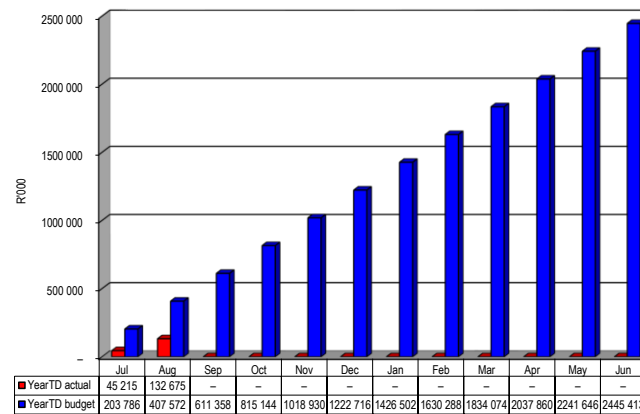
**Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target**



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

Month	YearTD actual	YearTD budget
Jul	45	204
Aug	133	408
Sep	611	611
Oct	815	815
Nov	1 019	1 019
Dec	1 223	1 223
Jan	1 427	1 427
Feb	1 630	1 630
Mar	1 834	1 834
Apr	2 038	2 038
May	2 242	2 242
Jun	2 445	2 445

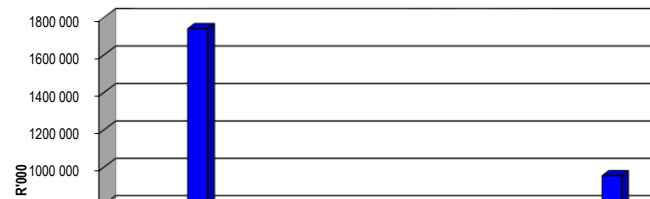
**Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target**



**Chart C3 Aged Consumer Debtors Analysis**

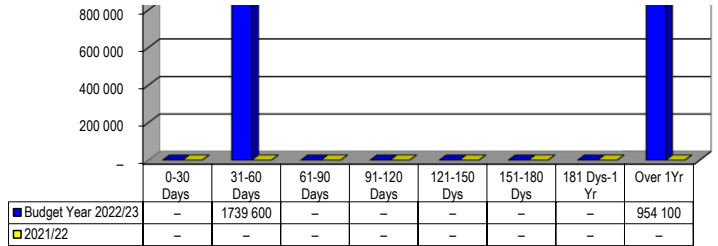
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2022/	-	1 740	-	-	-	-	-	954
2021/22	-	-	-	-	-	-	-	-

**Chart C3 Aged Consumer Debtors Analysis**

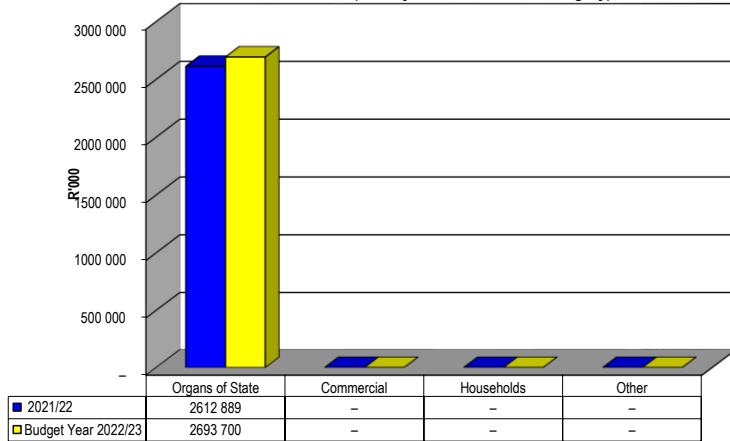


**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

	2021/22	Budget Year 2022/23
Organs of State	2 613	2 694
Commercial	-	-
Households	-	-
Other	-	-



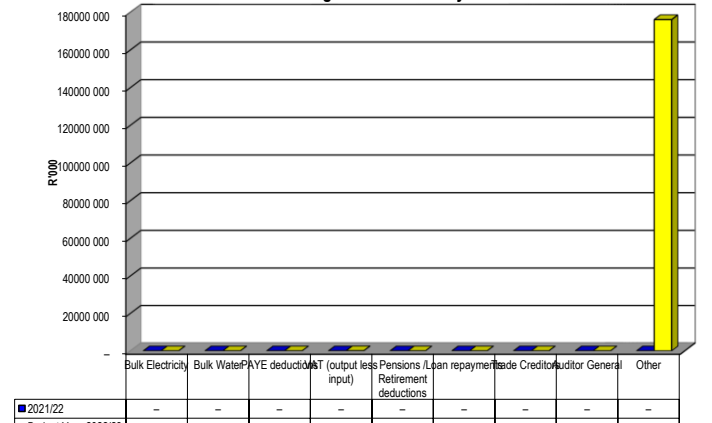
**Chart C4 Consumer Debtors (total by Debtor Customer Category)**



**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
2021/22	-	-	-	-	-	-	-	-	-
Budget Year 2022/23	-	-	-	74	-	-	-	-	176 117

**Chart C5 Aged Creditors Analysis**



■ Budget Year 2022/23	-	-	-	73 767	-	-	-	-	176117 179
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# MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END SEPTEMBER 2022

(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 2022.

## 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 2022 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 the end of September 2022 is indicated in the different schedules as listed below.

#### 5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual AUGUST 2022	Actual SEPTEMBER 2022	Trend Analysis
<b>Current Assets</b>			
<b>(Table SC3)</b> Debtors	R 1 734 124	R 1 717 262	Decrease due to vat accrual at year end.
<b>Cash &amp; cash equivalents:</b>			
Cashbook balance (bank reconciliation) Primary	R 2 089 778	R 3 307 511	Decrease due to operational activities.
Cashbook balance (bank reconciliation) Licensing	R 59 620 813	R 37 970 711	
<b>Current Liabilities</b>			
<b>(Table SC4)</b> Creditors	R 176 190 946	R 179 078 382	Increase due to Licensing fees paid in September
<b>Cash Flow</b>			
<b>(Table C7)</b> Receipts	R 34 551 834	R 35 568 745	Increase due to money received on behalf of Department of transport for service rendered by licensing departments.
Payments	R 50 793 087	R 56 000 359	
Cash flow closing balance	R 62 552 046	R 44 355 322	
Cost Coverage indicator	1.80	1.20	Decrease due operational activities.
<b>(Table C2)</b> Operating Revenue for Month	R 6 307 928	R 8 009 275	Received to date 32.76% (benchmark 25%).
Operating Expenditure for Month	R 31 026 064	R 31 075 327	Spent to date 22.19% (benchmark 25%).
<b>(Table C5)</b> Capital Expenditure	R 87 461	R 161 354	Total Capex budget spent to date is 12.02% (benchmark 25%) for Month.

Item of Financial Position/ Performance	Actual AUGUST 2022	Actual SEPTEMBER 2022	Trend Analysis
<b>(Table C6)</b> Total Assets	R 159 024 188	R 138 730 835	Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue is minor tariffs charges after equitable share.
Total Liabilities	R 206 506 157	R 209 278 856	
Total Net Liabilities	R (47 481 969)	R (70 548 021)	
<b>MFMA Compliance</b>			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71  MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting

## 5.1 Table C4 Monthly budget statement

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September											Trend Analysis
Description	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	0	0	0	0	0	0	0	0	0	0	
<b>Revenue By Source</b>	0	0	0	0	0	0	0	0	0	0	
Property rates	0	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	
	0	-	-	-	-	-	-	-	0%	-	
Rental of facilities and equipment	0	101	166	166	17	45	41	4	10%	166	Revenue based on townhalls booking
Interest earned - external investments	0	1 847	2 015	2 015	300	598	504	95	19%	2 015	July interest received in first of September 2022.
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	
Dividends received	0	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	
Licences and permits	0	174	1 575	1 575	5	70	394	(324)	-82%	1 575	Revenue based on air quality license renewals.
Agency services	0	65 963	70 980	70 980	7 128	12 875	17 745	(4 870)	-27%	70 980	Revenue always 1 month in arrears.
Transfers and subsidies	0	302 065	314 247	314 247	438	115 650	78 582	37 068	47%	314 247	
Other revenue	0	6 651	6 261	6 261	112	259	1 565	(1 306)	-83%	6 261	
Gains	0	-	40	40	-	-	10	(10)	-100%	40	
		376 801	395 284	395 284	8 009	129 497	98 821	30 676	31%	395 284	
<b>Total Revenue (excluding capital transfers and contributions)</b>	0	0	-	-	-	-	-	-	-	-	
<b>Expenditure By Type</b>	0	0	-	-	-	-	-	-	-	-	
Employee related costs	0	282 313	295 644	295 644	26 276	73 473	73 912	(438)	-1%	295 644	Increase due to salary increment in line with the budget.
Remuneration of councillors	0	12 271	14 035	14 035	1 058	3 192	3 509	(317)	-9%	14 035	
Debt impairment	0	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	0	11 611	11 272	11 272	-	-	2 618	(2 618)	-100%	11 272	Depreciation will be done after auditor general has completed 21/22 financial year audit
Finance charges	0	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	0	-	-	-	-	-	-	-	-	-	
Inventory consumed	0	5 765	5 513	5 513	376	965	1 378	(394)	-29%	5 513	Expenses done based on needs analysis.
Contracted services	0	34 305	39 032	39 032	1 682	4 254	9 758	(5 504)	-56%	39 032	Municipal Health services one month in arrears.
Transfers and subsidies	0	8 510	13 310	13 310	3	238	3 328	(3 089)	-93%	13 310	Expenses based on grant utilization.
Other expenditure	0	36 586	33 617	33 617	1 681	9 398	8 404	994	12%	33 617	Expenses done based on needs analysis.
Losses	0	16	40	40	-	-	10	(10)	-100%	40	
<b>Total Expenditure</b>	0	391 377	412 463	412 463	31 075	91 540	103 117	(11 577)	-11%	412 463	
<b>Surplus/(Deficit)</b>	0	0	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National)	0	(14 576)	(17 179)	(17 179)	(23 066)	37 958	(4 296)	42 254	(0)	(17 179)	
Transfers and subsidies - capital (monetary allocations) (National)	0	302	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	0	(14 274)	(17 179)	(17 179)	(23 066)	37 958	(4 296)	-	-	(17 179)	
Taxation	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	0	(14 274)	(17 179)	(17 179)	(23 066)	37 958	(4 296)	-	-	(17 179)	
Attributable to minorities	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	0	(14 274)	(17 179)	(17 179)	(23 066)	37 958	(4 296)	-	-	(17 179)	
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	0	(14 274)	(17 179)	(17 179)	(23 066)	37 958	(4 296)	-	-	(17 179)	
References	0	0	0	0	0	0	0	0	0	0	
1. Material variances to be explained	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	
<b>Total Revenue (excluding capital tr.</b>	0	377 103	395 284	395 284	8 009	129 497	98 821	-	-	395 284	

## Cash flow Analysis for the Month of September 2022

Cash Flow Statement - July 2022 to June 2023													
	ACTUAL						PROJECTED						
	July	August	September	October	November	December	January	February	March	April	May	June	Total
Opening Balance	3 773 615	39 703 369	2 085 123	3 306 497	17 999 179	6 835 549	74 480 559	57 658 282	37 675 937	81 029 361	66 722 413	49 898 996	3 773 615
													-
Cash Inflow	116 800 986	12 874 913	56 875 133	63 934 102	32 526 217	119 409 736	25 673 773	26 237 850	97 224 889	27 613 320	27 666 910	26 887 065	633 724 894
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	876 990	731 893	1 798 675	512 461	187 121	512 050	366 325	374 423	183 857	2 517 253	1 746 276	10 001 919
Licensing	-	10 000 000	56 000 000	62 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	328 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	151 923	143 240	135 427	141 356	140 423	161 723	124 525	157 466	172 139	149 657	140 789	1 745 059
Subsidies and Grants	116 480 000	1 846 000	-	-	6 872 400	94 082 192	-	747 000	71 693 000	2 257 324	-	-	293 977 916
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
													-
Cash Outflow	(80 871 232)	(50 493 159)	(55 653 759)	(49 241 420)	(43 689 847)	(51 764 726)	(42 496 050)	(46 220 195)	(53 871 465)	(41 920 268)	(44 490 327)	(48 700 427)	(609 412 875)
Salaries	(24 874 105)	(25 551 587)	(27 919 210)	(24 874 537)	(24 812 537)	(30 554 526)	(24 369 291)	(26 802 897)	(24 748 251)	(25 018 706)	(25 711 115)	(25 809 365)	(311 046 127)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(48 636 554)	(17 614 630)	(24 135 527)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(14 000 000)	(216 385 711)
Other Creditors	(7 361 573)	(7 326 942)	(3 599 022)	(10 366 863)	(4 877 310)	(7 210 200)	(4 126 759)	(5 417 298)	(15 123 214)	(2 901 562)	(4 779 212)	(8 891 062)	(81 981 037)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 369	2 085 123	3 306 497	17 999 179	6 835 549	74 480 559	57 658 282	37 675 937	81 029 361	66 722 413	49 898 996	28 085 634	28 085 634

Licence fees collected on behalf of the Department of Transport utilized as Operational expenses

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

Description	Original Budget	Adjustment 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	2 606 000	0	-	1 824 000	486 737	27 583	399 418	1 337 263	Interns Stipend
FMG	1 400 000	0	0	1 400 000	233 837	121 173	35 213	1 166 163	Interns Stipend
EPWP	1 283 000	0	0	321 000	187 658	93 688	0	133 342	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	0	50 567.43	22 207	3 478	-50 567	Payment of salaries
Aerotropolis sector	0	0	0	0	0	0.00	0.00	0	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
<b>Total</b>	<b>17 316 000</b>	<b>0</b>	<b>0</b>	<b>3 545 000</b>	<b>958 800</b>	<b>264 651</b>	<b>438 109</b>	<b>2 586 200</b>	

### 6. DISCUSSIONS

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

#### 6.1 Financial Position

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

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

##### a) Current Assets

*Debtors Management and Credit Control Status for the month ending September.*

The debtor's book balance of the municipality as attached in annexure A is R 2 671 362 less bad debts impairment R 954 100 resulting to R 1 717 262.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
0	0	1 717 262	0	0	0	0	954 100	2 671 362

### Bank reconciliation

Annexure” C1 – 4” indicate the bank reconciliations prepared for the month of September 2022 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 41 278 222 as at the end of September.

The remaining cash balance must meet operational requirements till end of November 2022, until receipt of the next equitable Share tranche due in December 2022.

### b) Current Liabilities

#### *Creditors' Age Analysis*

Annexure “D” represents the creditors’ age analysis of R 179 078 382 payable to the creditors in September 2022. 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
32 350 976	0	0	0	0	0	0	146 727 406	179 078 382

### 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 R 35 568 745. Outgoing payments were made to the amount of R 56 000 359. Taking into account the opening cashbook balance, this left a favorable closing balance of R 44 355 322 as end of August 2022 period, which shows a decrease margin from last month’s closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{(41\,278\,222) + R0}{R\,34\,368\,582}$$

$$= \underline{1.20 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.20 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 2022 as the next equitable share allocation is in December 2022. 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 2019/20 as well as 2020/21.

*Grant allocations and expenditure:*

Grant allocations and expenditure:

Annexure “F” represents the Grants allocation and their expenditure.

Equitable Share:

First tranche of Equitable Share for 2022/23 amounting to R 115 180 110 was received in month of July.

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 35 213 in month of September FMG Interns were involved in the following activities during the month as part of their training rotation plan:

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

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

Rural Roads Assets Management Grant

First tranche of R 1 842 000 received in August, Expenditure incurred of R 29 560 in September.

HIV/Aids

R 24 882 was spent in September.

Extended Public Works Projects:

First tranche of R 321 000 received in August. Expenditure incurred in month of September R 93 970.40

YOUTH CENTRES (National Youth Development Agency)

No expenditure incurred during month of September.

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.

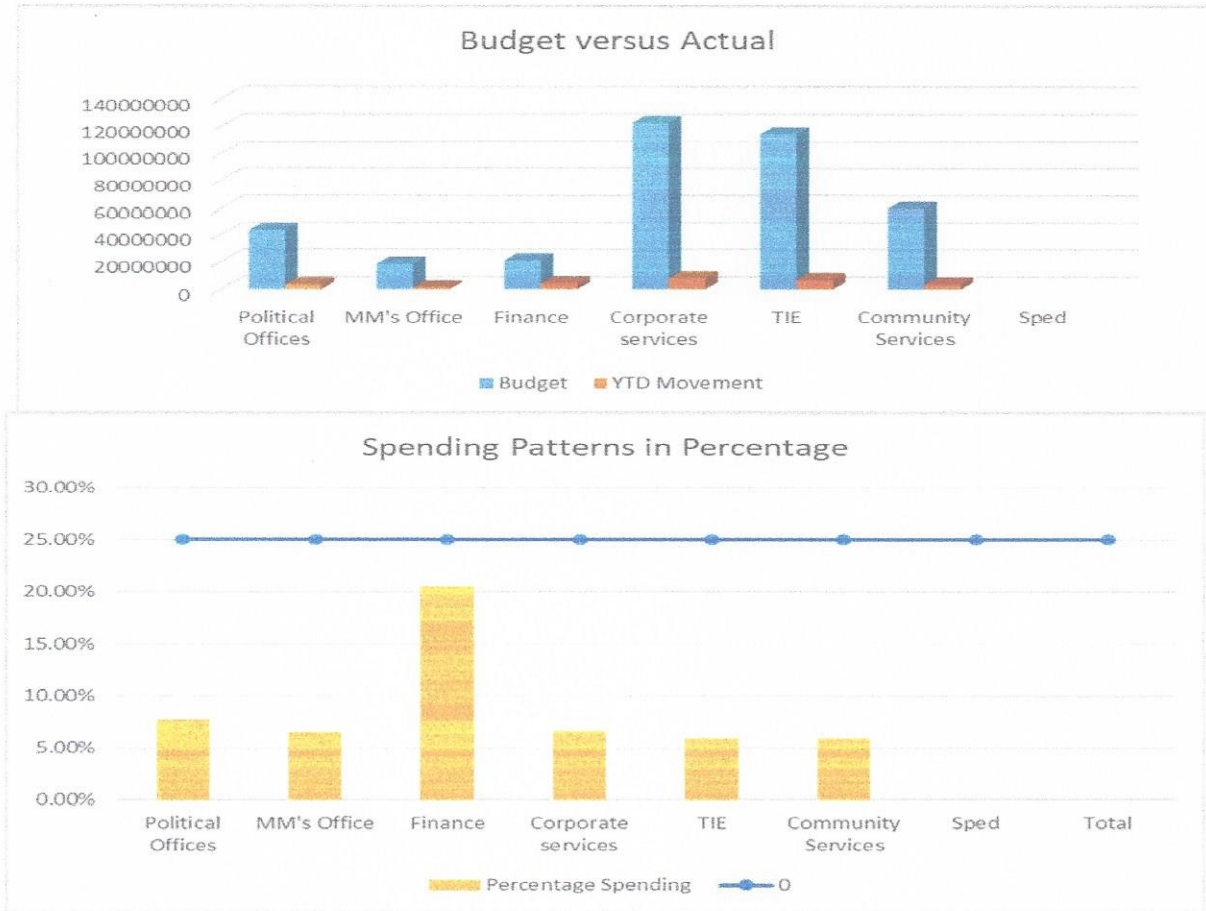
Operating expenses are incurred in the course of conducting normal Council business. They are classified by function such as employee related costs, general expenses, finance charges and contributions to provisions.

“See Annexures G, H & I”

Actual revenue and expenditure



Annexure “G” represents the organizational Operating Revenue and Expenditure which illustrates that R 8 009 275 was generated in revenue. R 31 075 327 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 2022 signals the 3<sup>rd</sup> month of the first quarter 2022/23 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 32%.76 and revenue is at 22.19% 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. Capital expenditure amounted to R 161 354 for month of September and budget of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

*(Annexure I)* The spending analysis on own fixed assets as at the end of the month of September 2022 is shown in the table below:-

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and equipment	279 250	3 800	0	30 395	248 855	10.9
COMPUTER EQUIPMENT AND NETWORKS	100 000	0	0	0	100 000	0.0
NEW ICT EQUIPMENT	800 000	157 554.00	51 545	263 635	484 820	33.0
Vehicles	1 266 163	0		0	1 266 163	0.0
<b>Total</b>	<b>2 445 413</b>	<b>161 354</b>	<b>51 545</b>	<b>294 029</b>	<b>2 099 838</b>	<b>12.0</b>

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

### Asset Management

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

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

## 6.3 Monitoring of Compliance

### *Policy Governance of Municipal Finance and MFMA Compliance*

As part of improving Sedibeng District Municipality's MFMA reporting module, the project plan report indicates our compliance to the requirements as outlined per the MFMA for the financial year 1 July 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 2022 as per attach as annexure "A" to "J" be considered as prescribed by section 54(1) of the Local Government: Municipal Finance Management Act, 56 of 2003.



\_\_\_\_\_  
MR. C STEYN  
ACTING CHIEF FINANCIAL OFFICER

2022/10/12  
Date

\_\_\_\_\_  
CLLR. JS MOCHAWA  
MMC FOR FINANCE

\_\_\_\_\_  
Date

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Lawrence Gqesha  
National Treasury  
Tel: (012) 315-5971  
Electronic documents: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

Preparation Instructions	
Municipality Name:	<input type="text" value="DC42 Seelhamg"/>
CFO Name:	<input type="text"/>
Tel:	<input type="text"/>
Fax:	<input type="text"/>
E-Mail:	<input type="text"/>
Reporting period:	<input type="text" value="M05 September"/>
MTREF:	<input type="text" value="2022"/>
Budget Year:	<input type="text" value="2022/23"/>
Does this municipality have Entities?	<input type="text" value="No"/>
If YES: Identify type of report:	<input type="text" value="Parent Municipality"/>
<input type="button" value="Name Votes &amp; Sub-Votes"/>	
Printing Instructions	Importants documents which provide essential assistance
<p><b>Showing / Hiding Columns</b></p> <p><input type="button" value="Hide Reference columns on all sheets"/></p> <p><input type="button" value="Hide Pre-audit columns on all sheets"/></p> <p><b>Showing / Clearing Highlights</b></p> <p><input type="button" value="Clear Highlights on all sheets"/></p>	<p><a href="#">MFMA Budget Circular 2011/12</a> <input type="button" value="Click to view"/></p> <p><a href="#">MBRR Budget Formats Guide</a> <input type="button" value="Click to view"/></p> <p><a href="#">Dummy Budget Guide</a> <input type="button" value="Click to view"/></p> <p><a href="#">Funding Compliance Guide</a> <input type="button" value="Click to view"/></p> <p><a href="#">MFMA Return Forms</a> <input type="button" value="Click to view"/></p>

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01 - Executive & Council	01.1 - Mayor Administration
Vote 02 - Budget & Treasury Office	01.1 - Mayor Administration	01.2 - Speaker Administration
Vote 03 - Corporate Services	01.2 - Speaker Administration	01.3 - Speaker Projects
Vote 04 - Roads And Transport	01.3 - Speaker Projects	01.4 - Misc Office
Vote 05 - Planning & Development	01.4 - Misc Office	01.5 - Misc For Finance & Administration
Vote 06 - Community & Social Services	01.5 - Misc For Finance & Administration	01.6 - Misc For Sport & Heritage
Vote 07	01.6 - Misc For Sport & Heritage	01.7 - Misc For Infrastructure & Transport
Vote 08	01.7 - Misc For Infrastructure & Transport	01.8 - Misc For Human Settlements
Vote 09	01.8 - Misc For Human Settlements	01.9 - Misc For Health & Public Safety
Vote 10	01.9 - Misc For Health & Public Safety	01.10 - Misc For Corporate Services
Vote 11	01.10 - Misc For Corporate Services	01.11 - Misc For Environment
Vote 12	01.11 - Misc For Environment	01.12 - Misc For Street Planning & Econ. Devel.
Vote 13	01.12 - Misc For Street Planning & Econ. Devel.	01.13 - Other Counciling
Vote 14	01.13 - Other Counciling	01.14 - Office Of The Chief Whip Administration
Vote 15 - Other	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 - Financial Services Admin	
	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 - R Emblay	03.11 - R Emblay
	03.12 - R Salsburg	03.12 - R Salsburg
	03.13 - R Midvale	03.13 - R Midvale
	03.14 - Rb Function	03.14 - Rb 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 - Vanderhof Park	04.9 - License Service Centre - Vanderhof 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 - Speed Admin	05.1 - Speed 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 & Spgs	05.6 - Led & Spgs
	05.7 - Nsgp Unit	05.7 - Nsgp Unit
	Vote 06 - Community & Social Services	
	06.1 - Vereeniging Airport	06.1 - Vereeniging Airport
	06.2 - Vanderhof Airport	06.2 - Vanderhof Airport
	06.3 - Emblay Tax Rank	06.3 - Emblay Tax Rank
	06.4 - Midvale Tax Rank	06.4 - Midvale Tax Rank
	06.5 - Lessold Tax Rank	06.5 - Lessold Tax 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 - Mphahleane Theatre	06.9 - Mphahleane Theatre
	06.10 - Sports & Recreation	06.10 - Sports & Recreation
	06.11 - Heritage	06.11 - Heritage
	06.12 - Grand Admin	06.12 - Grand Admin
	06.13 - Hy & Aids	06.13 - Hy & 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 - Cash Office	15.1 - Cash 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

<sup>1</sup> Grade in terms of the Remuneration of Public Office Bearers Act

**B. CONTACT INFORMATION**

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

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	



Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

DC42 Sediberg - Table C1 Monthly Budget Statement Summary - M03 September

Description	2021/22			Budget Year 2022/23					
	Adjusted Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property sales	--	--	--	--	--	--	--	--	--
Service charges	--	--	--	--	--	--	--	--	--
Investment revenue	1 847	2 016	2 016	389	1 088	864	95	10%	2 016
Transfers and subsidies	302 065	314 247	314 247	438	115 605	79 562	37 065	47%	314 247
Other own revenue	72 889	79 021	79 021	7 202	13 243	19 755	(6 506)	-33%	79 021
<b>Total Revenue (including capital transfers and contributions)</b>	<b>376 801</b>	<b>395 284</b>	<b>395 284</b>	<b>8 009</b>	<b>129 497</b>	<b>98 221</b>	<b>30 676</b>	<b>31%</b>	<b>395 284</b>
Employee costs	282 313	295 644	295 644	26 276	73 473	73 912	(439)	-1%	295 644
Remuneration of Councilors	12 251	14 026	14 026	1 028	3 192	3 509	(317)	-9%	14 026
Depreciation & asset impairment	11 611	11 272	11 272	--	--	2 818	(2 818)	-100%	11 272
Finance charges	--	--	--	--	--	--	--	--	--
Inventory consumed and bulk purchases	5 785	5 513	5 513	395	985	1 216	(234)	-24%	5 513
Transfers and subsidies	8 510	13 310	13 310	3	238	3 328	(3 089)	-93%	13 310
Other expenditure	70 907	72 689	72 689	3 362	13 662	18 172	(4 511)	-25%	72 689
<b>Total Expenditure</b>	<b>391 972</b>	<b>412 462</b>	<b>412 462</b>	<b>31 072</b>	<b>95 348</b>	<b>109 117</b>	<b>(13 571)</b>	<b>-15%</b>	<b>412 462</b>
<b>Surplus/Deficit</b>	<b>(14 571)</b>	<b>(17 178)</b>	<b>(17 178)</b>	<b>(23 063)</b>	<b>(27 858)</b>	<b>(4 286)</b>	<b>42 254</b>	<b>-684%</b>	<b>(17 178)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	302	--	--	--	--	--	#	#	--
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions & Transfers and subsidies - capital (in-kind - all)	--	--	--	--	--	--	--	--	--
<b>Surplus/Deficit after capital transfers &amp; contributions</b>	<b>(14 274)</b>	<b>(17 178)</b>	<b>(17 178)</b>	<b>(23 063)</b>	<b>(27 858)</b>	<b>(4 286)</b>	<b>42 254</b>	<b>-684%</b>	<b>(17 178)</b>
Share of surplus (deficit) of associate	--	--	--	--	--	--	--	--	--
<b>Surplus (Deficit) for the year</b>	<b>(14 274)</b>	<b>(17 178)</b>	<b>(17 178)</b>	<b>(23 063)</b>	<b>(27 858)</b>	<b>(4 286)</b>	<b>42 254</b>	<b>-684%</b>	<b>(17 178)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 886</b>	<b>2 443</b>	<b>2 443</b>	<b>161</b>	<b>294</b>	<b>611</b>	<b>(317)</b>	<b>-52%</b>	<b>2 443</b>
Capital transfers recognised	582	--	--	--	--	--	--	--	--
Borrowing	--	--	--	--	--	--	--	--	--
Internally generated funds	1 223	2 443	2 443	161	294	611	(317)	-52%	2 443
<b>Total sources of capital funds</b>	<b>1 886</b>	<b>2 443</b>	<b>2 443</b>	<b>161</b>	<b>294</b>	<b>611</b>	<b>(317)</b>	<b>-52%</b>	<b>2 443</b>
<b>Financial position</b>									
Total current assets	606 318	6 569	6 569	--	43 837	--	--	--	6 569
Total non current assets	94 600	75 787	75 787	--	94 894	--	--	--	75 787
Total current liabilities	182 421	182 404	182 404	--	179 229	--	--	--	182 404
Total non current liabilities	30 352	28 872	28 872	--	28 909	--	--	--	28 872
Community wealth/Equity	(188 986)	(189 346)	(189 346)	--	(19 448)	--	--	--	(189 346)
<b>Cash flows</b>									
Net cash from (used) operating	14 726	4 368	4 368	(20 432)	26 877	1 092	(25 785)	-261%	4 368
Net cash from (used) investing	(1 858)	(2 445)	(2 445)	(161)	(294)	(611)	(317)	-52%	(2 445)
Net cash from (used) financing	--	--	--	--	--	--	--	--	--
<b>Cash/cash equivalents at the month/year end</b>	<b>22 482</b>	<b>7 577</b>	<b>7 577</b>	<b>--</b>	<b>44 355</b>	<b>6 135</b>	<b>(38 226)</b>	<b>-623%</b>	<b>19 695</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>	--	--	1 717	--	--	--	--	864	2 621
<b>Debtors By Income Source</b>	--	--	1 717	--	--	--	--	864	2 621
<b>Creditors Age Analysis</b>	32 351	--	--	--	--	--	--	146 727	179 078

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

Description	Ref	2021/22			Budget Year 2022/23					
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Government and administration</b>		309 911	311 789	311 789	454	115 993	77 947	38 046	49%	311 789
Executive and council		--	--	--	--	--	--	--	--	--
Finance and administration		309 911	311 789	311 789	454	115 993	77 947	38 046	49%	311 789
Internal audit		--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		2 527	4 897	4 897	28	143	1 234	(1 081)	-88%	4 897
Community and social services		2 303	3 322	3 322	23	73	830	(758)	-91%	3 322
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		174	1 575	1 575	5	70	394	(324)	-82%	1 575
<b>Economic and environmental services</b>		68 452	73 586	73 586	7 527	13 361	18 396	(5 035)	-27%	73 586
Planning and development		2 449	2 606	2 606	399	487	651	(165)	-25%	2 606
Road transport		65 903	70 980	70 980	7 128	12 875	17 745	(4 870)	-27%	70 980
Environmental protection		--	--	--	--	--	--	--	--	--
<b>Trading services</b>		--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
<b>Other</b>	4	5 213	5 912	5 912	--	--	1 253	(1 253)	-100%	5 912
<b>Total Revenue - Functional</b>	2	377 103	392 284	392 284	8 859	129 497	88 021	38 678	31%	392 284
<b>Expenditure - Functional</b>										
<b>Government and administration</b>		285 584	218 955	218 955	16 943	51 117	54 517	(3 399)	-6%	218 955
Executive and council		46 340	52 709	52 818	4 780	13 350	13 187	164	1%	52 818
Finance and administration		153 212	159 634	158 595	10 921	36 965	39 669	(2 704)	-7%	158 595
Internal audit		6 032	6 642	6 642	343	802	1 600	(800)	-62%	6 642
<b>Community and public safety</b>		16 454	69 498	69 528	3 842	11 190	17 379	(6 183)	-39%	69 528
Community and social services		33 235	34 749	34 757	2 691	7 763	8 689	(926)	-11%	34 757
Sport and recreation		3 066	3 208	3 208	272	785	802	(17)	-2%	3 208
Public safety		5 261	5 146	5 108	372	1 117	1 289	(173)	-12%	5 108
Housing		1 930	1 755	1 705	137	416	439	(23)	-5%	1 705
Health		22 983	24 640	24 640	371	1 114	6 160	(5 046)	-82%	24 640
<b>Economic and environmental services</b>		38 893	191 909	191 667	9 084	24 865	29 467	(4 602)	-2%	191 667
Planning and development		24 729	26 455	26 455	2 110	5 470	6 614	(1 144)	-17%	26 455
Road transport		69 106	70 801	70 810	7 308	18 453	17 702	751	4%	70 810
Environmental protection		5 068	4 602	4 602	368	842	1 151	(309)	-18%	4 602
<b>Trading services</b>		--	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
<b>Other</b>		24 466	22 122	21 923	1 785	4 362	3 793	(5 691)	-46%	21 923
<b>Total Expenditure - Functional</b>	3	391 377	412 463	412 463	31 975	91 549	103 117	(11 572)	-11%	412 463
<b>Burplus (Deficit) for the year</b>		(14 274)	(17 179)	(17 179)	(23 966)	37 958	(4 296)	42 254	-86%	(17 179)





	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Chemical Safety													
<b>Economic and environmental services</b>	<b>96 893</b>	<b>101 839</b>	<b>101 587</b>	<b>9 684</b>	<b>24 885</b>	<b>29 487</b>	<b>(652)</b>	<b>(0)</b>	<b>101 807</b>				
Planning and development	24 729	26 455	26 455	2 918	5 478	6 614	(1 144)	(0)	26 455				
Billsboards													
Corporate Wide Strategic Planning (CWP, L&D)	10 960	10 301	10 295	819	2 291	2 334	(324)	(0)	10 295				
Central City Improvement District													
Development Facilitation	9 647	11 365	11 365	917	2 091	2 841	(751)	(0)	11 365				
Economic Development/Planning													
Regional Planning and Development													
Town Planning, Building Regulations and Enforcement, and City Engineer	2 076	2 626	2 846	225	692	710	(28)	(0)	2 846				
Project Management Unit	1 840	1 964	1 949	143	446	488	(42)	(0)	1 949				
Provincial Planning													
Support to Local Municipalities													
Road transport	69 190	70 801	70 810	7 268	18 433	17 702	781	0	70 810				
Public Transport													
Road and Traffic Regulation	69 734	70 429	70 437	7 308	18 453	17 609	844	0	70 437				
Roads													
Toll Rates	373	373	373	--	53	(53)	(0)	(0)	373				
Environmental protection	5 658	4 692	4 692	266	542	1 151	(299)	(0)	4 692				
Biodiversity and Landscape	1 928	1 457	1 457	37	174	354	(190)	(0)	1 457				
Coastal Protection													
Indigenous Forests													
Nature Conservation													
Pollution Control	3 130	3 145	3 145	229	768	796	(16)	(0)	3 145				
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	20 446	22 122	23 021	1 909	4 362	5 755	(1 390)	(0)	23 021				
Abattoirs													
Air Transport	4 842	6 765	6 765	282	734	1 691	(607)	(0)	6 765				
Forestry													
Licensing and Regulation													
Markets	12 377	12 055	12 953	984	2 725	3 238	(619)	(0)	12 953				
Tourism	3 292	3 302	3 302	293	694	826	30	0	3 302				
Total Expenditure - Functional	1 391 373	412 463	412 463	31 875	91 549	101 117	(11 977)	(0)	412 463				
Surplus / (Deficit) for the year	(14 274)	(17 179)	(17 179)	(23 996)	37 958	(4 296)	42 254	(0)	(17 179)				

**Notes:**

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

check open balance	-	-	-	-	-	-	-	-	31 676 413	-			
check open balance	-	-	-	-	-	-	-	-	0	-			

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

Vote Description	Ref	2021/22			Budget Year 2022/23					
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Executive & Council	1	--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		290 364	299 237	299 237	441	115 920	74 809	41 111	55.0%	299 237
Vote 03 - Corporate Services		4 463	4 416	4 416	23	73	1 104	(1 031)	-23.4%	4 416
Vote 04 - Roads And Transport		68 638	75 161	75 161	7 532	13 431	18 790	(5 359)	-39.5%	75 161
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		13 960	16 469	16 469	19	73	4 117	(4 045)	-98.2%	16 469
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Revenue by Vote</b>	<b>2</b>	<b>377 983</b>	<b>395 284</b>	<b>395 284</b>	<b>8 009</b>	<b>129 497</b>	<b>98 851</b>	<b>30 646</b>	<b>31.9%</b>	<b>395 284</b>
<b>Expenditure by Vote</b>										
Vote 01 - Executive & Council	1	46 101	52 426	52 536	4 747	13 295	13 116	179	1.4%	52 536
Vote 02 - Budget & Treasury Office		19 629	20 855	21 267	1 989	8 554	5 289	3 265	61.7%	21 267
Vote 03 - Corporate Services		131 879	132 887	132 335	10 267	29 472	33 132	(3 659)	-11.0%	132 335
Vote 04 - Roads And Transport		102 664	107 285	107 335	8 973	21 735	26 833	(5 098)	-23.0%	107 335
Vote 05 - Planning & Development		17 983	17 902	17 902	1 430	4 143	4 416	(273)	-7.3%	17 902
Vote 06 - Community & Social Services		60 524	66 975	66 997	3 898	11 467	16 748	(5 281)	-31.0%	66 997
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		13 277	14 091	14 091	1 001	2 868	3 823	(955)	-18.6%	14 091
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>391 977</b>	<b>412 463</b>	<b>412 463</b>	<b>31 078</b>	<b>91 546</b>	<b>103 117</b>	<b>(11 571)</b>	<b>-11.2%</b>	<b>412 463</b>
<b>Surplus (Deficit) for the year</b>	<b>2</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(23 069)</b>	<b>37 856</b>	<b>(4 266)</b>	<b>42 254</b>	<b>-983.6%</b>	<b>(17 179)</b>

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

R/Outcome	Vote Description	Ref	Budget Year 2023/23							YTD variance %	Ful Year Forecast
			2021/22	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget		
<b>Revenue by Vote</b>											
1	<b>Vote 01 - Executive &amp; Council</b>										
	01.1 - Mayor Administration										
	01.2 - Speaker Administration										
	01.3 - Speaker Projects										
	01.4 - Mpac Office										
	01.5 - Minc For Finance & Administration										
	01.6 - Minc For Stake Heritage										
	01.7 - Minc For Infrastructure & Transport										
	01.8 - Minc For Human Settlements										
	01.9 - Minc For Health & Public Safety										
	01.10 - Minc For Corporate Services										
	01.11 - Minc For Environment										
	01.12 - Minc For Stat Planning & Econ. Devel.										
	01.13 - Other Councilors										
	01.14 - Office Of The Chief Whip Administration										
	01.15 - Chief Whip Projects										
	01.16 - Municipal Manager Administration										
	01.17 - External Communication										
	<b>Vote 02 - Budget &amp; Treasury Office</b>		290 364	299 237	299 237	441	115 920	74 809	41 111	50%	299 237
	02.1 - Financial Services Admin										
	02.2 - Financial Management		290 364	299 237	299 237	441	115 920	74 809	41 111	50%	299 237
	02.3 - Supply Chain Management										
	<b>Vote 03 - Corporate Services</b>		4 403	4 416	4 416	23	73	1 104	(1 031)	-93%	4 416
	03.1 - Corporate Services - Admin										
	03.2 - Human Resources Administration		473	509	509	--	--	127	(127)	-100%	509
	03.3 - Corporate And Legal Administration										
	03.4 - Legal										
	03.5 - Corporate										
	03.6 - Facility Management Admin										
	03.7 - Fleet Management										
	03.8 - Maintenance & Cleaning										
	03.9 - Town Hall		312	382	382	23	73	96	(23)	-24%	382
	03.10 - Internal Security										
	03.11 - Embassies										
	03.12 - Embassies										
	03.13 - E-Road										
	03.14 - Air Function										
	03.15 - Fresh Produce Market		3 669	3 526	3 526	--	--	882	(882)	-100%	3 526
	<b>Vote 04 - Roads And Transport</b>		69 628	75 161	75 161	7 532	13 431	18 790	(5 359)	-29%	75 161
	04.1 - Road Services										
	04.2 - Transport/Infrastructure & Environment		2 489	2 626	2 626	399	487	651	(166)	-25%	2 626
	04.3 - Air Quality Management										
	04.4 - Environmental Planning And Coordination										
	04.5 - Municipal Health Services		174	1 975	1 975	9	70	284	(204)	-82%	1 975
	04.6 - Environment										
	04.7 - License Service Centres										
	04.8 - License Service Centres - Veneniging		18 770	18 828	18 828	4 495	2 653	4 797	(1 856)	-39%	18 828
	04.9 - License Service Centres - Vandenbosch Park		24 842	26 789	26 789	2 777	4 877	6 007	(1 820)	-27%	26 789
	04.10 - License Service Centres - Mayleton		14 398	15 795	15 795	1 966	2 888	3 946	(1 058)	-27%	15 795
	04.11 - License Service Centres - Heideberg		9 886	9 976	9 976	1 295	1 256	2 565	(128)	-4%	9 976
	<b>Vote 05 - Planning &amp; Development</b>										
	05.1 - Spool Admin										
	05.2 - Development Planning - Spec. Proj.										
	05.3 - Development Planning Land Use Management										
	05.4 - Tourism										
	05.5 - Housing										
	05.6 - Land & Soils										
	05.7 - Noise Unit										
	<b>Vote 06 - Community &amp; Social Services</b>		13 669	16 469	16 469	13	73	4 117	(4 046)	-98%	16 469
	06.1 - Veneniging Airport		1 944	1 486	1 486	--	--	292	(292)	-100%	1 486
	06.2 - Vandenbosch Airport										
	06.3 - Embassies Taxi Rank										
	06.4 - Mayston Taxi Rank										
	06.5 - Leased Taxi Rank										
	06.6 - Community Services Admin		10 074	12 043	12 043	13	73	3 011	(2 938)	-98%	12 043
	06.7 - Public Safety										
	06.8 - Veneniging Theatre										
	06.9 - Metropolitan Theatre										
	06.10 - Sports & Recreation										
	06.11 - Heritage										
	06.12 - South Admin										
	06.13 - Hn & Aids										
	06.14 - Primary Health Care Services										
	06.15 - Youth Centre		2 941	2 940	2 940	--	--	735	(735)	-100%	2 940
	06.16 - Social Development										
	06.17 - Fire & Rescue Services										
	06.18 - Disaster Man - Operation & Co-Ord										
	06.19 - Comm - Co-Ordination Centre										
	<b>Vote 07 -</b>										
	<b>Vote 08 -</b>										
	<b>Vote 09 -</b>										
	<b>Vote 10 -</b>										
	<b>Vote 11 -</b>										
	<b>Vote 12 -</b>										
	<b>Vote 13 -</b>										
	<b>Vote 14 -</b>										
	<b>Vote 15 - Other</b>										
	15.1 - Corp 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 - Heideberg Airport										
2	<b>Total Revenue by Vote</b>		377 193	393 294	393 294	8 999	129 487	98 821	30 676	31%	393 294
<b>Expenditure by Vote</b>											
1	<b>Vote 01 - Executive &amp; Council</b>		49 101	52 426	52 926	4 747	13 295	13 116	179	1%	52 926
	01.1 - Mayor Administration		14 146	15 813	14 974	1 923	3 754	3 881	(87)	-2%	15 813
	01.2 - Speaker Administration		6 822	8 526	7 233	690	1 811	1 894	(83)	-4%	7 233
	01.3 - Speaker Projects		210	262	262	19	109	65	43	69%	262
	01.4 - Mpac Office		1 012	635	2 975	248	742	897	146	24%	2 975
	01.5 - Minc For Finance & Administration		469	281	281	21	63	75	(14)	-10%	281
	01.6 - Minc For Stake Heritage		840	693	693	78	211	216	46	2%	693
	01.7 - Minc For Infrastructure & Transport		316	287	287	22	64	72	(8)	-11%	287
	01.8 - Minc For Human Settlements		796	969	889	68	202	215	(13)	-6%	889
	01.9 - Minc For Health & Public Safety		431	275	275	21	63	69	(6)	-8%	275
	01.10 - Minc For Corporate Services		991	867	867	40	119	217	(88)	-45%	867
	01.11 - Minc For Environment		812	662	662	69	201	194	7%	662	
	01.12 - Minc For Stat Planning & Econ. Devel.		859	596	596	41	120	127	(6)	-5%	596
	01.13 - Other Councilors		4 897	9 899	9 899	430	1 268	1 475	(198)	-11%	9 899
	01.14 - Office Of The Chief Whip Administration		5 543	7 016	7 016	793	1 978	1 764	214	13%	7 016
	01.15 - Chief Whip Projects		23	44	44	--	1	11	(10)	-94%	44



01.16 - Municipal Manager Administration	8 300	9 238	9 329	1 042	2 069	2 318	251	11%	9 329
01.17 - Internal Communication	16	16	16	16	16	16	16	-100%	16
<b>Vote 02 - Budget &amp; Treasury Office</b>	<b>10 009</b>	<b>20 855</b>	<b>21 267</b>	<b>1 169</b>	<b>8 554</b>	<b>5 289</b>	<b>3 265</b>	<b>62%</b>	<b>21 267</b>
02.1 - Financial Services Admin	9 198	5 959	6 296	300	3 961	1 040	2 421	157%	6 296
02.2 - Financial Management	10 238	11 462	11 050	523	3 571	2 861	608	24%	11 050
02.3 - Supply Chain Management	3 800	3 463	3 450	332	1 021	865	166	18%	3 450
<b>Vote 03 - Corporate Services</b>	<b>121 878</b>	<b>124 687</b>	<b>123 225</b>	<b>10 267</b>	<b>29 473</b>	<b>30 112</b>	<b>(3 699)</b>	<b>-11%</b>	<b>123 225</b>
03.1 - Corporate Services - Admin	4 088	5 773	5 668	245	843	1 624	(801)	-41%	5 668
03.2 - Human Resources Administration	12 323	12 800	12 800	1 191	2 298	3 200	98	2%	12 800
03.3 - Corporate And Legal Administration	3 524	3 091	3 191	273	804	789	15	2%	3 191
03.4 - Legal	3 884	3 787	3 787	671	1 783	947	836	88%	3 787
03.5 - Corporate	7 725	8 939	8 387	979	1 442	2 145	(703)	-33%	8 387
03.6 - Facility Management Admin	18 235	19 115	19 122	1 720	4 338	4 780	(442)	-9%	19 122
03.7 - Fleet Management	3 725	3 059	3 059	245	796	705	91	4%	3 059
03.8 - Maintenance & Cleaning	10 732	6 289	6 289	422	522	1 675	(653)	-41%	6 289
03.9 - Town Hall	4 775	4 975	4 975	455	1 229	1 244	(15)	-1%	4 975
03.10 - Internal Security	25 360	25 796	25 800	2 287	6 612	6 450	162	2%	25 800
03.11 - E-Embark	-	-	-	-	-	-	-	-	-
03.12 - E-Subberg	22 632	24 973	-	-	4 181	6 019	(1 838)	-31%	24 973
03.13 - E-Infrastr	-	-	-	-	-	-	-	-	-
03.14 - Isp Function	2 108	2 225	2 225	169	505	556	(52)	-9%	2 225
03.15 - Fresh Produce Market	12 977	12 026	12 925	894	27 220	3 239	(979)	-16%	12 925
<b>Vote 04 - Roads And Transport</b>	<b>102 884</b>	<b>107 208</b>	<b>107 283</b>	<b>8 275</b>	<b>21 726</b>	<b>28 832</b>	<b>(5 088)</b>	<b>-19%</b>	<b>107 283</b>
04.1 - Basic Services	5 964	5 730	5 730	337	1 161	1 433	(272)	-19%	5 730
04.2 - Transport/Infrastructure & Environment	4 984	5 625	5 625	385	300	1 409	(409)	-34%	5 625
04.3 - Air Quality Management	3 130	3 145	3 145	229	768	786	(18)	-2%	3 145
04.4 - Environmental Planning And Coordination	991	5	5	5	250	523	(1)	-100%	5
04.5 - Municipal Health Services	19 180	20 951	20 931	83	363	4 963	(4 600)	-69%	20 931
04.6 - Environment	1 337	1 453	1 453	37	174	363	(189)	-52%	1 453
04.7 - License Service Centre	8 884	9 126	9 126	772	3 031	2 281	(650)	-11%	9 126
04.8 - License Service Centre - Venenenging	14 860	15 223	15 231	1 670	4 110	3 807	(302)	5%	15 231
04.9 - License Service Centre - Vanredel Park	20 266	20 292	20 292	2 308	5 675	5 248	427	8%	20 292
04.10 - License Service Centre - Middelburg	13 801	14 263	14 263	1 303	3 004	3 004	38	1%	14 263
04.11 - License Service Centre - Helderberg	10 792	10 806	10 826	1 126	2 385	2 706	(320)	-10%	10 826
<b>Vote 05 - Planning &amp; Development</b>	<b>17 962</b>	<b>17 962</b>	<b>17 962</b>	<b>1 428</b>	<b>4 148</b>	<b>4 476</b>	<b>(327)</b>	<b>-7%</b>	<b>17 962</b>
05.1 - Spas Admin	3 770	4 731	4 655	408	1 038	1 176	(138)	-12%	4 655
05.2 - Development Planning - Spec. Proj.	1 618	1 658	1 678	132	402	418	(16)	-4%	1 678
05.3 - Development/Planning/Land Use Management	1 038	1 188	1 188	54	281	302	(21)	-4%	1 188
05.4 - Tourism	3 227	3 302	3 302	259	858	836	22	4%	3 302
05.5 - Housing	1 850	1 756	1 756	137	416	429	(13)	-4%	1 756
05.6 - Land & Signs	4 630	3 324	3 355	242	708	637	(70)	-10%	3 355
05.7 - Ntso Unit	9 846	1 964	1 949	149	446	489	(42)	-9%	1 949
<b>Vote 06 - Community &amp; Social Services</b>	<b>69 234</b>	<b>66 973</b>	<b>66 997</b>	<b>3 898</b>	<b>11 482</b>	<b>16 748</b>	<b>(5 261)</b>	<b>-32%</b>	<b>66 997</b>
06.1 - Venenenging Aansig	4 842	6 766	6 765	282	784	1 081	(297)	-44%	6 765
06.2 - Venenenging Aansig	-	-	-	-	-	-	-	-	-
06.3 - Embarkment Taxi Rank	373	373	373	-	-	93	(93)	-100%	373
06.4 - Midval Taxi Rank	-	-	-	-	-	-	-	-	-
06.5 - Local Taxi Rank	-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin	12 910	16 182	16 182	387	878	4 046	(3 067)	-76%	16 182
06.7 - Public Safety	9 241	5 146	5 159	372	1 117	1 289	(172)	-13%	5 159
06.8 - Venenenging Theatre	2 381	2 464	2 464	176	482	616	(136)	-23%	2 464
06.9 - Mphahlelane Theatre	277	274	274	29	82	69	13	19%	274
06.10 - Sports & Recreation	1 644	1 726	1 726	145	422	434	(14)	-3%	1 726
06.11 - Heritage	9 051	9 263	9 272	803	2 375	2 317	58	3%	9 272
06.12 - Spas Admin	1 422	1 473	1 473	132	305	308	(3)	-1%	1 473
06.13 - Hs & Aids	2 622	2 471	2 471	703	375	618	(64)	-8%	2 471
06.14 - Primary Health Care Services	1 196	1 239	1 239	96	287	310	(23)	-7%	1 239
06.15 - Youth Centre	5 114	6 159	6 159	233	758	1 540	(782)	-51%	6 159
06.16 - Social Development	4 138	4 201	4 201	330	991	1 000	(99)	-4%	4 201
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-
06.18 - Disaster Reliev - Operation & Co-Ord	7 479	7 411	7 411	995	1 809	1 803	6	1%	7 411
06.19 - Comm - Co-Ordination Centre	1 726	1 818	1 818	151	453	454	(51)	-11%	1 818
<b>Vote 07 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 08 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 09 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 10 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 11 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 12 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 13 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 14 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 15 - Other</b>	<b>13 277</b>	<b>14 091</b>	<b>14 091</b>	<b>1 001</b>	<b>2 868</b>	<b>3 323</b>	<b>(655)</b>	<b>-19%</b>	<b>14 091</b>
15.1 - Cooks Office	264	287	287	32	56	72	(16)	-22%	287
15.2 - Isp Unit Administration	187	21	21	-	-	5	(5)	-100%	21
15.3 - Audit Function	6 032	6 642	6 642	343	802	1 600	(800)	-52%	6 642
15.4 - Risk Function	1 021	1 008	1 008	83	304	264	40	10%	1 008
15.5 - Performance Function	1 078	1 139	1 139	88	308	380	(72)	-6%	1 139
15.6 - Utilities Admin	4 724	4 945	4 945	455	1 308	1 236	72	6%	4 945
15.7 - Special Projects	-	-	-	-	-	-	-	-	-
15.8 - Helderberg Report	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>391 977</b>	<b>412 463</b>	<b>31 073</b>	<b>91 540</b>	<b>103 117</b>	<b>(11 577)</b>	<b>(8)</b>	<b>412 463</b>
<b>Budgetary (Deficit) for the year</b>	<b>2</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(21 926)</b>	<b>37 859</b>	<b>(4 295)</b>	<b>42 254</b>	<b>(8)</b>	<b>(17 179)</b>

Footnotes:

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

2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification) and Revenue and Expenditure

3. Assign share in 'Assessable to relevant Vote'

check revenue

check expenditure

DC42 Sedberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2022/23		Budget Year 2022/23						
	Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates									
Service charges - electricity revenue									
Service charges - water revenue									
Service charges - sanitation revenue									
Service charges - retail revenue									
Rental of facilities and equipment	101	166	166	17	45	41	4	10%	166
Interest earned - external investments	1 847	2 015	2 015	309	998	504	95	9%	2 015
Interest earned - outstanding debtors									
Dividends received									
Fines, penalties and forfeits									
Licences and permits	174	1 075	1 575	5	70	394	(324)	-82%	1 575
Agency services	65 963	70 980	70 980	7 129	12 875	17 745	(4 870)	-27%	70 980
Transfers and subsidies	303 965	314 347	314 247	438	110 650	10 662	27 088	47%	314 247
Other revenue	6 651	6 261	6 261	112	269	1 565	(1 306)	-83%	6 261
Grant		45	45					100%	45
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>376 891</b>	<b>395 284</b>	<b>395 284</b>	<b>9 009</b>	<b>129 497</b>	<b>91 921</b>	<b>38 576</b>	<b>31%</b>	<b>395 284</b>
<b>Expenditure By Type</b>									
Employee related costs	262 310	268 844	268 844	29 376	73 473	73 912	(438)	-1%	268 844
Remuneration of councillors	12 271	14 035	14 035	1 008	3 192	3 509	(317)	-9%	14 035
Debt repayment									
Depreciation & asset impairment	11 611	11 272	11 272			2 818	(2 818)	-100%	11 272
Finance charges									
Bulk purchases - electricity									
Inventory consumed	5 765	5 510	5 510	376	965	1 379	(394)	-29%	5 510
Contracted services	34 305	39 032	39 032	1 622	4 254	9 758	(5 504)	-56%	39 032
Transfers and subsidies	8 910	13 310	13 310	3	238	3 328	(3 090)	-93%	13 310
Other expenditure	36 086	33 617	33 617	1 681	9 368	8 404	964	12%	33 617
Leases	45	40	40					100%	40
<b>Total Expenditure</b>	<b>391 977</b>	<b>412 463</b>	<b>412 463</b>	<b>31 075</b>	<b>91 540</b>	<b>101 117</b>	<b>(11 577)</b>	<b>-11%</b>	<b>412 463</b>
<b>Surplus/(Deficit)</b>	<b>(14 976)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(23 066)</b>	<b>37 958</b>	<b>(4 296)</b>	<b>42 254</b>	<b>0%</b>	<b>(17 179)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial Department Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	302								
Transfers and subsidies - capital (in-kind - all)									
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(23 066)</b>	<b>37 958</b>	<b>(4 296)</b>			<b>(17 179)</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(23 066)</b>	<b>37 958</b>	<b>(4 296)</b>			<b>(17 179)</b>
Attributable to municipality									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(23 066)</b>	<b>37 958</b>	<b>(4 296)</b>			<b>(17 179)</b>
Share of surplus/deficit of associate									
<b>Surplus/(Deficit) for the year</b>	<b>(14 274)</b>	<b>(17 179)</b>	<b>(17 179)</b>	<b>(23 066)</b>	<b>37 958</b>	<b>(4 296)</b>			<b>(17 179)</b>

DC12 Seelberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	R#	2023/24		Budget Year 2023/24					YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<b>Multi-Year expenditure appropriations</b>	2									
Vote 01 - Executive & Council		--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		--	--	--	--	--	--	--	--	--
Vote 03 - Corporate Services		--	--	--	--	--	--	--	--	--
Vote 04 - Roads And Transport		--	--	--	--	--	--	--	--	--
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		--	--	--	--	--	--	--	--	--
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	4.7	--	--	--	--	--	--	--	--	--
<b>Single Year expenditure appropriations</b>	2									
Vote 01 - Executive & Council		--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		280	--	--	--	--	--	--	--	--
Vote 03 - Corporate Services		1 223	2 445	2 445	161	294	611	(317)	-52%	2 445
Vote 04 - Roads And Transport		302	--	--	--	--	--	--	--	--
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		--	--	--	--	--	--	--	--	--
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
<b>Total Capital single year expenditure</b>	4	1 806	2 445	2 445	161	294	611	(317)	-52%	2 445
<b>Total Capital Expenditure</b>		1 806	2 445	2 445	161	294	611	(317)	-52%	2 445
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 503	2 445	2 445	161	294	611	(317)	-52%	2 445
Executive and council		--	--	--	--	--	--	--	--	--
Finance and administration		1 503	2 445	2 445	161	294	611	(317)	-52%	2 445
Internal audit		--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		--	--	--	--	--	--	--	--	--
Community and social services		--	--	--	--	--	--	--	--	--
Sport and recreation		--	--	--	--	--	--	--	--	--
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<b>Economic and environmental services</b>		302	--	--	--	--	--	--	--	--
Planning and development		302	--	--	--	--	--	--	--	--
Road transport		--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--
<b>Trading services</b>		--	--	--	--	--	--	--	--	--
Energy services		--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
<b>Other</b>		--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	3	1 806	2 445	2 445	161	294	611	(317)	-52%	2 445
<b>Funded by:</b>										
National Government		582	--	--	--	--	--	--	--	--
Provincial Government		--	--	--	--	--	--	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (nonrevenue allocations) (National / Provincial Departmental Agencies, Housing, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		--	--	--	--	--	--	--	--	--
Transfers recognised - capital		582	--	--	--	--	--	--	--	--
Borrowing	4	1 223	2 445	2 445	161	294	611	(317)	-52%	2 445
<b>Total Capital Funding</b>		1 806	2 445	2 445	161	294	611	(317)	-52%	2 445

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP/umbrella payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

5. Include finance leases and PPP capital funding component of umbrella payment - total borrowings/payments to reconcile to charges in Table S417



01.12 - Misc. For Strat Planning & Econ. Devel.	-	-	-	-	-	-	-	-	-	-	-
01.13 - Other Charities	-	-	-	-	-	-	-	-	-	-	-
01.14 - Office Of The Chief Whip Administration	-	-	-	-	-	-	-	-	-	-	-
01.15 - Chief Whip Projects	-	-	-	-	-	-	-	-	-	-	-
01.16 - Municipal Manager Administration	-	-	-	-	-	-	-	-	-	-	-
01.17 - External Communication	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 02 - Budget &amp; Treasury Office</b>	<b>285</b>	-	-	-	-	-	-	-	-	-	-
02.1 - Financial Services Admin	-	-	-	-	-	-	-	-	-	-	-
02.2 - Financial Management	-	-	-	-	-	-	-	-	-	-	-
02.3 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 03 - Corporate Services</b>	<b>1 223</b>	<b>2 445</b>	<b>2 445</b>	<b>181</b>	<b>294</b>	<b>611</b>	(317)	-62%	-	<b>2 445</b>	-
03.1 - Corporate Services - Admin	-	-	-	-	-	-	-	-	-	-	-
03.2 - Human Resources Administration	-	-	-	-	-	-	-	-	-	-	-
03.3 - Corporate And Legal Administration	-	-	-	-	-	-	-	-	-	-	-
03.4 - Legal	-	-	-	-	-	-	-	-	-	-	-
03.5 - Corporate	-	-	-	-	-	-	-	-	-	-	-
03.6 - Facility Management Admin	-	-	-	-	-	-	-	-	-	-	-
03.7 - Fleet Management	-	1 266	1 266	-	-	-	-	(317)	-100%	1 266	-
03.8 - Maintenance & Cleaning	219	279	279	4	30	70	(39)	66%	-	279	-
03.9 - Town Hall	-	-	-	-	-	-	-	-	-	-	-
03.10 - Internal Security	-	-	-	-	-	-	-	-	-	-	-
03.11 - Embankment	-	-	-	-	-	-	-	-	-	-	-
03.12 - E Scaffolding	1 054	900	900	198	264	225	-	-	-	900	-
03.13 - E Miscast	-	-	-	-	-	-	-	-	-	-	-
03.14 - Isp Function	-	-	-	-	-	-	-	-	-	-	-
03.15 - Fresh Produce Market	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 04 - Roads And Transport</b>	<b>302</b>	-	-	-	-	-	-	-	-	-	-
04.1 - Road Services	-	-	-	-	-	-	-	-	-	-	-
04.2 - Transport Infrastructure & Environment	302	-	-	-	-	-	-	-	-	-	-
04.3 - Air Quality Management	-	-	-	-	-	-	-	-	-	-	-
04.4 - Environmental Planning And Coordination	-	-	-	-	-	-	-	-	-	-	-
04.5 - Municipal Health Services	-	-	-	-	-	-	-	-	-	-	-
04.6 - Environment	-	-	-	-	-	-	-	-	-	-	-
04.7 - License Service Centre	-	-	-	-	-	-	-	-	-	-	-
04.8 - License Service Centre - Venningrigg	-	-	-	-	-	-	-	-	-	-	-
04.9 - License Service Centre - Vandelby Park	-	-	-	-	-	-	-	-	-	-	-
04.10 - License Service Centre - Mayelton	-	-	-	-	-	-	-	-	-	-	-
04.11 - License Service Centre - Hasleberg	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Development</b>	-	-	-	-	-	-	-	-	-	-	-
05.1 - Spcl Admin	-	-	-	-	-	-	-	-	-	-	-
05.2 - Development Planning - Spac. Plng	-	-	-	-	-	-	-	-	-	-	-
05.3 - Development Planning Land Use Management	-	-	-	-	-	-	-	-	-	-	-
05.4 - Tourism	-	-	-	-	-	-	-	-	-	-	-
05.5 - Housing	-	-	-	-	-	-	-	-	-	-	-
05.6 - Land & Spgs	-	-	-	-	-	-	-	-	-	-	-
05.7 - Nsgg Unit	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 06 - Community &amp; Social Services</b>	-	-	-	-	-	-	-	-	-	-	-
06.1 - Venningrigg Airport	-	-	-	-	-	-	-	-	-	-	-
06.2 - Vandelby Airport	-	-	-	-	-	-	-	-	-	-	-
06.3 - Embankment Taxi Rank	-	-	-	-	-	-	-	-	-	-	-
06.4 - Mayelton Taxi Rank	-	-	-	-	-	-	-	-	-	-	-
06.5 - Leased Taxi Rank	-	-	-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin	-	-	-	-	-	-	-	-	-	-	-
06.7 - Public Safety	-	-	-	-	-	-	-	-	-	-	-
06.8 - Venningrigg Theatre	-	-	-	-	-	-	-	-	-	-	-
06.9 - Middelstene Theatre	-	-	-	-	-	-	-	-	-	-	-
06.10 - Sports & Recreation	-	-	-	-	-	-	-	-	-	-	-
06.11 - Heritage	-	-	-	-	-	-	-	-	-	-	-
06.12 - Spcl Admin	-	-	-	-	-	-	-	-	-	-	-
06.13 - Hn & Adg	-	-	-	-	-	-	-	-	-	-	-
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 - Comm. Co-Operation Centre	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 07 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 08 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 09 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-	-	-
15.1 - Cook Office	-	-	-	-	-	-	-	-	-	-	-
15.2 - Ix Unit Administration	-	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-	-
15.8 - Hasleberg Airport	-	-	-	-	-	-	-	-	-	-	-
<b>Total Single Year Capital Expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>181</b>	<b>294</b>	<b>611</b>	(317)	(0)	-	<b>2 445</b>	-
<b>Total Capital Expenditure</b>	<b>1 806</b>	<b>2 445</b>	<b>2 445</b>	<b>181</b>	<b>294</b>	<b>611</b>	(317)	(0)	-	<b>2 445</b>	-

**Distinctions:**  
 0 - In-use; 'Vote'; e.g. Department; # - different to standard structure

DC42 Sediberg - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2021/22		Budget Year 2022/23		
		Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash		604 437	6 961	6 961	41 319	6 961
Call investment deposits		6	-	-	801	-
Consumer debtors		-	-	-	-	-
Other debtors		1 075	1 245	1 245	1 717	1 245
Current portion of long-term receivables		-	-	-	-	-
Inventory		(3)	352	352	-	352
<b>Total current assets</b>		<b>606 218</b>	<b>8 269</b>	<b>8 569</b>	<b>43 837</b>	<b>8 969</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property						
Investments in associates						
Property, plant and equipment		88 483	70 186	70 186	88 777	70 186
Biological		1 222	887	887	1 222	887
Intangibles		4 895	4 914	4 914	4 895	4 914
Other non-current assets						
<b>Total non current assets</b>		<b>94 609</b>	<b>79 787</b>	<b>79 787</b>	<b>94 884</b>	<b>79 787</b>
<b>TOTAL ASSETS</b>		<b>700 818</b>	<b>84 356</b>	<b>84 356</b>	<b>138 721</b>	<b>84 356</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		135	117	117	151	117
Trade and other payables		192 285	182 287	182 287	179 078	182 287
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		<b>192 421</b>	<b>182 404</b>	<b>182 404</b>	<b>179 229</b>	<b>182 404</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		20 332	28 872	28 872	30 200	28 872
<b>Total non current liabilities</b>		<b>20 332</b>	<b>28 872</b>	<b>28 872</b>	<b>30 200</b>	<b>28 872</b>
<b>TOTAL LIABILITIES</b>		<b>212 753</b>	<b>211 276</b>	<b>211 276</b>	<b>209 429</b>	<b>211 276</b>
<b>NET ASSETS</b>	2	<b>478 165</b>	<b>(126 820)</b>	<b>(126 820)</b>	<b>(70 548)</b>	<b>(126 820)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/Deficit		(108 006)	(109 741)	(109 741)	(70 548)	(109 741)
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(108 006)</b>	<b>(109 741)</b>	<b>(109 741)</b>	<b>(70 548)</b>	<b>(109 741)</b>

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

Description	Ref	2021/22			Budget Year 2022/23			YTD variance	YTD variance %	Full Year Forecast
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates										
Service charges										
Other revenue		297 897	320 022	320 022	35 260	208 144	80 059	128 142	160%	320 022
Transfers and Subsidies - Operational		301 711	314 247	314 247	-	3 670	78 562	(74 892)	-85%	314 247
Transfers and Subsidies - Capital										
Interest		1 847	2 015	2 015	309	398	504	95	19%	2 015
Dividends										
<b>Payments</b>										
Supplies and employees		(586 720)	(631 916)	(631 916)	(56 000)	(185 539)	(157 979)	27 560	-17%	(631 916)
Finance charges										
Transfers and Grants										
<b>NET CASH FROM(USED) OPERATING ACTIVITIES</b>		<b>14 726</b>	<b>4 369</b>	<b>4 369</b>	<b>(20 432)</b>	<b>26 877</b>	<b>1 682</b>	<b>(25 195)</b>	<b>-266%</b>	<b>4 369</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
<b>Payments</b>										
Capital assets		(1 806)	(2 445)	(2 445)	(161)	(294)	(611)	(317)	52%	(2 445)
<b>NET CASH FROM(USED) INVESTING ACTIVITIES</b>		<b>(1 806)</b>	<b>(2 445)</b>	<b>(2 445)</b>	<b>(161)</b>	<b>(294)</b>	<b>(611)</b>	<b>(317)</b>	<b>52%</b>	<b>(2 445)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/financing										
Increase (decrease) in consumer deposits										
<b>Payments</b>										
Repayment of borrowing										
<b>NET CASH FROM(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>12 920</b>	<b>1 923</b>	<b>1 923</b>	<b>(20 593)</b>	<b>26 583</b>	<b>481</b>			<b>1 923</b>
Cash/cash equivalents at beginning		9 872	9 894	9 894	(20 420)	17 772	9 694			17 772
Capitalised equivalents at month/year end:		(2 490)	7 971	7 971		44 306	8 136			19 695

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

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



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

Description of financial indicator	Basis of calculation	Ref	Budget Year 2022/23				
			2021/22 Actual Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Revenue Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	2.7%	2.7%	0.0%	3.4%
Borrowed funding of 'net' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Liabilities/Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-177.2%	-166.1%	-166.1%	-253.8%	-166.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	315.1%	4.7%	4.7%	24.6%	4.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		314.1%	3.8%	3.8%	23.9%	3.8%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.5%	0.3%	0.3%	1.3%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 60d)		0.0%	100.0%	100.0%	0.0%	100.0%
<b>Funding of Provisions</b>							
Percentage of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		74.9%	74.8%	74.8%	86.7%	74.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.3%	1.3%	1.1%	0.4%	1.1%
Interest & Depreciation	IED/Total Revenue - capital revenue		3.1%	2.9%	2.9%	0.0%	3.0%
<b>DFP regulation financial stability indicators</b>							
I. Debt coverage	Total Operating Revenue - Operating Grants/Debt service payments due within financial year						
ii. OS Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
ii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	#####	#####	0.0%	#####

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

Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total					
<b>Ratios/Accounts</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	1 717	-	-	-	-	954	2 671	954	-	-	954	
<b>Total By Income Source</b>	<b>2600</b>	-	-	1 717	-	-	-	-	954	2 671	954	-	-	954	
<b>2021/22 - Inlets only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Origins of State	2200	-	-	1 717	-	-	-	-	954	2 671	954	-	-	954	
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	-	-	1 717	-	-	-	-	954	2 671	954	-	-	954	

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

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAVE deductions	0300									-
VAT (Output tax/Inputs)	0400	699	-	-	-	-	-	-	-	699
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	31 052	-	-	-	-	-	-	146 727	178 279
<b>Total By Customer Type</b>		<b>1099</b>	<b>32 251</b>	-	-	-	-	-	<b>146 727</b>	<b>179 279</b>



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

Description	Ref	2021/22			Budget Year 2022/23					
		Revised Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS</b>										
<b>Operating Transfers and Grants</b>	1,2									
<b>National Government:</b>		289 914	289 280	289 280	435	115 993	74 800	49 779	54.5%	289 280
Equitable Share		285 845	283 991	283 991	--	114 686	72 498	41 158	56.0%	283 991
Expanded Public Works Programme Integrated Grant		1 000	1 283	1 283	--	188	201	(130)	-61.0%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	30	269	300	(81)	-23.1%	1 400
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Public Transport Network Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant	3	2 185	2 606	2 606	389	487	651	(165)	-29.3%	2 606
Water Services Infrastructure Grant		--	--	--	--	--	--	--	--	--
Other transfers and grants (insert description)		--	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		11 961	14 967	14 967	3	51	3 742	(3 691)	-98.6%	14 967
Capacity Building and Other Grants		11 961	14 967	14 967	3	51	3 742	(3 691)	-98.6%	14 967
Other transfers and grants (insert description)		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
(insert description)		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		550	--	--	--	--	--	--	--	--
National Fruit Development Agency		550	--	--	--	--	--	--	--	--
Pretoria Municipality		--	--	--	--	--	--	--	--	--
Public Service Commission		--	--	--	--	--	--	--	--	--
<b>Total Operating Transfers and Grants</b>	5	302 365	314 247	314 247	438	116 650	78 562	37 088	47.2%	314 247
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		302	--	--	--	--	--	--	--	--
Municipal Disaster Relief Grant		302	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		302	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		--	--	--	--	--	--	--	--	--
Capacity Building and Other Grants		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
(insert description)		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		--	--	--	--	--	--	--	--	--
(insert description)		--	--	--	--	--	--	--	--	--
Pretoria Municipality		--	--	--	--	--	--	--	--	--
<b>Total Capital Transfers and Grants</b>	6	302	--	--	--	--	--	--	--	--
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5,6	302 367	314 247	314 247	438	116 650	78 562	37 088	47.2%	314 247

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

Description	Ref	2021/22			Budget Year 2022/23				Full Year Forecast	
		Actual Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		337 311	377 928	376 980	29 390	86 933	84 249	(2 316)	-2.8%	376 980
Equitable Share		303 176	372 037	371 691	29 958	85 996	92 327	89 311	2.0%	371 691
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	--	188	321	(133)	-41.0%	1 283
Local Government Financial Management Grant		905	1 400	1 400	35	269	360	(81)	-21.1%	1 400
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Public Transport Network Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		2 185	2 606	2 606	429	487	652	(165)	-29.2%	2 606
Water Services Infrastructure Grant		--	--	--	--	--	--	--	--	--
Provincial Government:		14 951	16 504	16 504	3	51	4 126	(4 075)	-89.8%	16 504
Capacity Building and Other Grants		14 951	16 504	16 504	3	51	4 126	(4 075)	-89.8%	16 504
District Municipality:		--	--	--	--	--	--	--	--	--
Other grant providers:		558	--	--	--	--	--	--	--	--
National Youth Development Agency		558	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
Public Service Commission		--	--	--	--	--	--	--	--	--
<b>Total operating expenditure of Transfers and Grants</b>		<b>372 522</b>	<b>394 430</b>	<b>393 484</b>	<b>29 394</b>	<b>86 990</b>	<b>86 375</b>	<b>(11 368)</b>	<b>-11.6%</b>	<b>393 484</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		352	--	--	--	--	--	--	--	--
Local Government Financial Management Grant		280	--	--	--	--	--	--	--	--
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		302	--	--	--	--	--	--	--	--
Provincial Government:		--	--	--	--	--	--	--	--	--
Capacity Building and Other Grants		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		<b>352</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>373 164</b>	<b>394 430</b>	<b>393 484</b>	<b>29 394</b>	<b>86 990</b>	<b>86 375</b>	<b>(11 368)</b>	<b>-11.6%</b>	<b>393 484</b>

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

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

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

Summary of Employee and Councillor remuneration	2021/22			Budget Year 2022/23					
	Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
<b>Councillors (Political Office Expenses plus Other)</b>									
Basic Salaries and Wages	7,553	8,337	8,337	628	1,883	2,084	(201)	-10%	8,337
Pension and LIF Contributions	950	1,038	1,038	41	241	265	(19)	-7%	1,038
Medical Aid Contributions	915	937	937	41	134	128	6	+4%	937
Motor Vehicle Allowance									
Cellphone Allowance	852	857	857	68	204	214	(10)	-9%	857
Housing Allowances									
Other benefits and allowances									
<b>Sub Total - Councillors</b>	<b>2,951</b>	<b>3,285</b>	<b>3,285</b>	<b>240</b>	<b>740</b>	<b>821</b>	<b>(81)</b>	<b>-10%</b>	<b>3,285</b>
% increase	12.27%	14.03%	14.03%	1.98%	3.19%	3.90%	(317)	-9%	14.03%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	2,211	5,713	5,332	165	494	1,363	(868)	-64%	5,332
Pension and LIF Contributions	30	122	288	14	43	61	(19)	-30%	288
Medical Aid Contributions	9	25	25	5	9	16	(7)	-30%	25
Overtime									
Performance Bonus									
Motor Vehicle Allowance	373	1,069	1,069	30	90	267	(177)	-60%	1,069
Cellphone Allowance									
Housing Allowances	9	12	12			3	(3)	-100%	12
Other benefits and allowances	0	1	1	0	0	6	(6)	-60%	1
Payments in lieu of leave	128								
Long service awards									
Post-retirement benefit obligations									
<b>Sub Total - Senior Managers of Municipality</b>	<b>2,763</b>	<b>6,917</b>	<b>6,777</b>	<b>213</b>	<b>636</b>	<b>1,704</b>	<b>(1,068)</b>	<b>-63%</b>	<b>6,777</b>
% increase	150.4%	145.3%	145.3%						145.3%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	188,180	189,218	194,821	18,297	48,727	68,732	(9)	0%	194,821
Pension and LIF Contributions	37,699	39,329	39,543	3,203	9,640	9,872	(232)	-2%	39,543
Medical Aid Contributions	17,481	18,426	18,542	1,477	4,442	4,628	(186)	-4%	18,542
Overtime	3,727	3,365	3,596	240	846	883	(39)	-4%	3,596
Performance Bonus	14,412	14,808	14,689	3,426	4,833	3,782	1,221	30%	14,808
Motor Vehicle Allowance	10,364	9,787	9,787	800	2,436	2,447	(11)	0%	9,787
Cellphone Allowance	258	11	11	0	1	3	(1)	-60%	11
Housing Allowances	1,982	1,669	1,669	131	461	471	(10)	-4%	1,669
Other benefits and allowances	3,773	3,978	3,978	310	937	995	(58)	-6%	3,978
Payments in lieu of leave	52								
Long service awards									
Post-retirement benefit obligations	2,018	2,115	2,115	169	485	523	(44)	-8%	2,115
<b>Sub Total - Other Municipal Staff</b>	<b>279,550</b>	<b>288,727</b>	<b>288,867</b>	<b>26,942</b>	<b>72,837</b>	<b>72,201</b>	<b>630</b>	<b>1%</b>	<b>288,867</b>
% increase	3.7%	3.7%	3.7%						3.7%
<b>Total Person Municipality</b>	<b>294,984</b>	<b>309,679</b>	<b>309,679</b>	<b>27,333</b>	<b>76,865</b>	<b>77,423</b>	<b>(558)</b>	<b>-1%</b>	<b>309,679</b>
Should salary, allowances & benefits in arrears:									
<b>Board Members of Entities</b>									
Basic Salaries and Wages									
Pension and LIF 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									
<b>Sub Total - Board Members of Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
% increase									
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages									
Pension and LIF 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									
<b>Sub Total - Senior Managers of Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
% increase									
<b>Other Staff of Entities</b>									
Basic Salaries and Wages									
Pension and LIF 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									
<b>Sub Total - Other Staff of Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
% increase									
<b>Total Municipal Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>294,984</b>	<b>309,679</b>	<b>309,679</b>	<b>27,333</b>	<b>76,865</b>	<b>77,423</b>	<b>(558)</b>	<b>-1%</b>	<b>309,679</b>
% increase	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%			5.1%
<b>TOTAL MANAGERS AND STAFF</b>	<b>292,313</b>	<b>295,644</b>	<b>295,644</b>	<b>28,276</b>	<b>73,473</b>	<b>73,912</b>	<b>(438)</b>	<b>-1%</b>	<b>295,644</b>



DC12 Sediberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September														2022/23 Medium Term Revenue & Expenditure Framework			
Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
<b>Cash Receipts by Source</b>																	
Priority rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment		15	13	17	14	14	14	14	14	14	14	14	10	96	375	185	
Interest earned - external investments		111	179	309	168	168	168	168	168	168	168	168	73	2 015	1 141	2 195	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits		55	10	5	131	131	131	131	131	131	131	131	455	1 575	1 575	1 712	
Agency services		-	5 747	7 128	5 915	5 915	5 915	5 915	5 915	5 915	5 915	5 915	10 785	70 980	79 027	77 141	
Transfers and Subsidies - Operational		1 824	1 840	-	26 187	26 187	26 187	26 187	26 187	26 187	26 187	26 187	101 079	314 247	618 833	328 527	
Other revenue		140 291	26 757	28 110	20 628	20 628	20 628	20 628	20 628	20 628	20 628	20 628	(112 724)	247 302	(49 269)	247 845	
<b>Cash Receipts by Source</b>		<b>142 296</b>	<b>34 552</b>	<b>35 569</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>(322)</b>	<b>636 284</b>	<b>651 662</b>	<b>658 995</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Department Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/financing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
<b>Total Cash Receipts by Source</b>		<b>142 296</b>	<b>34 552</b>	<b>35 569</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>53 624</b>	<b>(322)</b>	<b>636 284</b>	<b>651 662</b>	<b>658 995</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		24 623	25 024	27 409	25 807	25 807	25 807	25 807	25 807	25 807	25 807	25 807	26 171	309 679	320 193	323 365	
Remuneration of councillors																	
Interest paid																	
Bulk purchases - Electricity																	
Acquisitions - water & other inventory																	
Contracted services																	
Grants and subsidies paid - other municipalities																	
Grants and subsidies paid - other																	
General expenses		56 287	25 271	29 517	26 853	26 853	26 853	26 853	26 853	26 853	26 853	26 853	(2 863)	322 237	335 974	342 681	
<b>Cash Payments by Type</b>		<b>80 910</b>	<b>50 294</b>	<b>55 927</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>52 660</b>	<b>23 598</b>	<b>631 916</b>	<b>656 167</b>	<b>666 041</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		45	87	161	204	204	204	204	204	204	204	204	521	2 445	1 320	1 282	
Repayment of borrowing																	
Other Cash Flows/Payments		355	499	74	-	-	-	-	-	-	-	-	(665)	-	-	-	
<b>Total Cash Payments by Type</b>		<b>81 311</b>	<b>50 881</b>	<b>56 162</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>52 863</b>	<b>23 061</b>	<b>634 361</b>	<b>657 487</b>	<b>667 323</b>	
<b>NET INCREASE/DECREASE/IN CASH HELD</b>		<b>69 985</b>	<b>(16 329)</b>	<b>(20 593)</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>(23 383)</b>	<b>1 922</b>	<b>(6 805)</b>	<b>(8 338)</b>	
Cash/losh equivalents at the month/year beginning		107 702	78 378	62 389	41 795	41 566	42 116	42 277	42 437	42 597	42 757	42 918	43 078	17 272	19 066	13 892	
Cash/losh equivalents at the month/year end		178 718	62 049	41 795	41 956	42 116	42 277	42 437	42 597	42 757	42 918	43 078	18 695	19 066	13 892	5 552	





DC12 Sedberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2021/22				Budget Year 2022/23				% spent of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year/TO actual	Year/TO budget	YTD variance	YTD variance %	
<i>\$ thousands</i>									
<b>Monthly expenditure performance trend</b>									
July	150	204	204	45	45	204	159	77.8%	2%
August	150	204	204	87	133	408	279	67.9%	5%
September	150	204	204	161	294	611	315	51.9%	12%
October	150	204	204	-	-	815	-	-	-
November	150	204	204	-	-	1 019	-	-	-
December	150	204	204	-	-	1 223	-	-	-
January	150	204	204	-	-	1 427	-	-	-
February	150	204	204	-	-	1 630	-	-	-
March	150	204	204	-	-	1 834	-	-	-
April	150	204	204	-	-	2 038	-	-	-
May	150	204	204	-	-	2 242	-	-	-
June	150	204	204	-	-	2 445	-	-	-
<b>Total Capital expenditure</b>	<b>1 896</b>	<b>2 445</b>	<b>2 445</b>	<b>294</b>					



<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Equity Pools										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centers										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>	179									
Services										
Licenses and Rights	170									
Water Rights										
Eminent Domain										
Solid Waste Licenses										
Computer Software and Applications	170									
Local Government Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>	66									
Machinery and Equipment	66									
<b>Transport Assets</b>	204	1,266	1,266			317	317	100.0%		1,266
Transport Assets	204	1,266	1,266			317	317	100.0%		1,266
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on new assets</b>	1	440	1,266	1,266			317	317	100.0%	1,266



<b>Investment properties</b>											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
<b>Other assets</b>											
Operational Buildings											
Municipal Offices											
Pay/Equity Pools											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centers											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
<b>Biological or Cultivated Assets</b>											
Biological or Cultivated Assets											
<b>Intangible Assets</b>											
Services											
Licenses and Rights											
Water Rights											
Eminent Domain											
Solid Waste Licenses											
Computer Software and Applications											
Local Government Software Applications											
Unspecified											
<b>Computer Equipment</b>	1 196	800	800	158	264	200	(84)	-31.8%		800	
Computer Equipment	1 196	800	800	158	264	200	(84)	-31.8%		800	
<b>Furniture and Office Equipment</b>	161	279	279	4	30	75	39	56.5%		279	
Furniture and Office Equipment	161	279	279	4	30	75	39	56.5%		279	
<b>Machinery and Equipment</b>											
Machinery and Equipment											
<b>Transport Assets</b>											
Transport Assets											
<b>Land</b>											
Land											
<b>Zoo's, Marine and Non-biological Animals</b>											
Zoo's, Marine and Non-biological Animals											
<b>Total Capital Expenditure on renewal of existing assets</b>	1	1 327	1 079	1 079	161	264	219	(24)	-9.2%	1 079	

**Reconciling**

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

check balance





<b>Investment properties</b>									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
<b>Other assets</b>	<b>1 200</b>	<b>900</b>	<b>900</b>	<b>81</b>	<b>243</b>	<b>225</b>	<b>(18)</b>	<b>-8.2%</b>	<b>900</b>
Operational Buildings	1 200	900	900	81	243	225	(18)	-8.2%	900
Municipal Offices	1 200	900	900	81	243	225	(18)	-8.2%	900
Pay/Equity Pools									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>									
Biological or Cultivated Assets									
<b>Intangible Assets</b>									
Services									
Licences and Rights									
Water Rights									
Eminent Licences									
Solid Waste Licences									
Computer Software and Applications									
Local Government Software Applications									
Unspecified									
<b>Computer Equipment</b>									
Computer Equipment									
<b>Furniture and Office Equipment</b>	<b>117</b>	<b>172</b>	<b>172</b>	<b>-</b>	<b>-</b>	<b>43</b>	<b>43</b>	<b>100.0%</b>	<b>172</b>
Furniture and Office Equipment	117	172	172	-	-	43	43	100.0%	172
<b>Machinery and Equipment</b>	<b>146</b>	<b>200</b>	<b>200</b>	<b>23</b>	<b>49</b>	<b>59</b>	<b>1</b>	<b>1.3%</b>	<b>200</b>
Machinery and Equipment	146	200	200	23	49	59	1	1.3%	200
<b>Transport Assets</b>	<b>1 052</b>	<b>1 908</b>	<b>1 908</b>	<b>0</b>	<b>79</b>	<b>477</b>	<b>388</b>	<b>83.0%</b>	<b>1 908</b>
Transport Assets	1 052	1 908	1 908	0	79	477	388	83.0%	1 908
<b>Land</b>									
Land									
<b>Zoo's, Marine and Non-biological Animals</b>									
Zoo's, Marine and Non-biological Animals									
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>4 977</b>	<b>5 312</b>	<b>4 414</b>	<b>184</b>	<b>464</b>	<b>1 193</b>	<b>62.1%</b>	<b>4 414</b>

DC42 Sedberg - Supporting Table SC.13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	2021/22			Budget Year 2022/23			YTD variance %	Full Year Forecast
	Ref	Original Outcome	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget		
<b>R thousands</b>								
<b>Infrastructure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>		1 018	648	648	--	142	100.0%	648
Roads Infrastructure		473	501	501	--	125	100.0%	501
Roads		473	501	501	--	125	100.0%	501
Road Structures		--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--
Electrical Infrastructure		5	5	5	--	1	100.0%	5
Power Plants		--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--
MV Substations		5	5	5	--	1	100.0%	5
MV Switching Station		--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--
Dams and Weirs		--	--	--	--	--	--	--
Barrages		--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--
Raw Water		--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--
Distribution Plants		--	--	--	--	--	--	--
PWV Stations		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--
Retreatment		--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Tidial Facilities		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--
Waste Transfer Stations		--	--	--	--	--	--	--
Waste Processing Facilities		--	--	--	--	--	--	--
Waste Drop-off Points		--	--	--	--	--	--	--
Waste Separation Facilities		--	--	--	--	--	--	--
Electricity Generation Facilities		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--
Rail Lines		--	--	--	--	--	--	--
Rail Structures		--	--	--	--	--	--	--
Rail Furniture		--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Coastal Infrastructure		550	143	143	--	36	100.0%	143
Sea/Pier		550	143	143	--	36	100.0%	143
Piers		--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--
Pierheads		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
<b>Community Assets</b>		1 718	1 707	1 707	--	427	100.0%	1 707
Community Facilities		1 718	1 707	1 707	--	427	100.0%	1 707
Halls		393	393	393	--	98	100.0%	393
Centres		--	--	--	--	--	--	--
Cinemas		--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--
Fire/Rescue Stations		--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--
Museums		--	--	--	--	--	--	--
Galleries		--	--	--	--	--	--	--
Theatres		33	33	33	--	8	100.0%	33
Libraries		--	--	--	--	--	--	--
Cemeteries/Crematoria		--	--	--	--	--	--	--
Parks		--	--	--	--	--	--	--
Public Open Space		--	--	--	--	--	--	--
Nature Reserves		--	--	--	--	--	--	--
Public Auditor Facilities		848	848	848	--	212	100.0%	848
Stalls		--	--	--	--	--	--	--
Airports		71	61	61	--	15	100.0%	61
Ports		373	373	373	--	93	100.0%	373
Taxi/Rent/Bus Terminals		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--
Indoor Facilities		--	--	--	--	--	--	--
Outdoor Facilities		--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--
<b>Historic Assets</b>		--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--
Historic Buildings		--	--	--	--	--	--	--
Works of Art		--	--	--	--	--	--	--
Conservation Areas		--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--

<b>Investment properties</b>	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
<b>Other assets</b>	<b>810</b>	<b>830</b>	<b>830</b>	--	--	<b>232</b>	<b>232</b>	<b>100.0%</b>	<b>830</b>
Operational Buildings	810	830	830	--	--	232	232	100.0%	830
Municipal Offices	764	885	885	--	--	221	221	100.0%	885
Pay/Equity Pools	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--
Yards	--	--	--	--	--	--	--	--	--
Stores	--	--	--	--	--	--	--	--	--
Laboratories	--	--	--	--	--	--	--	--	--
Training Centers	--	--	--	--	--	--	--	--	--
Manufacturing Plant	--	--	--	--	--	--	--	--	--
Depots	46	44	44	--	--	11	11	100.0%	44
Capital Spares	--	--	--	--	--	--	--	--	--
Housing	--	--	--	--	--	--	--	--	--
Staff Housing	--	--	--	--	--	--	--	--	--
Social Housing	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
<b>Biological or Cultivated Assets</b>	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
<b>Intangible Assets</b>	<b>823</b>	<b>1,358</b>	<b>1,358</b>	--	--	<b>339</b>	<b>339</b>	<b>100.0%</b>	<b>1,358</b>
Services	--	--	--	--	--	--	--	--	--
Licenses and Rights	823	1,358	1,358	--	--	339	339	100.0%	1,358
Water Rights	--	--	--	--	--	--	--	--	--
Eminent Domain	--	--	--	--	--	--	--	--	--
Solid Waste Licenses	--	--	--	--	--	--	--	--	--
Computer Software and Applications	823	1,358	1,358	--	--	339	339	100.0%	1,358
Local Government Software Applications	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--
<b>Computer Equipment</b>	<b>4,925</b>	<b>5,464</b>	<b>5,464</b>	--	--	<b>1,366</b>	<b>1,366</b>	<b>100.0%</b>	<b>5,464</b>
Computer Equipment	4,925	5,464	5,464	--	--	1,366	1,366	100.0%	5,464
<b>Furniture and Office Equipment</b>	<b>1,119</b>	<b>443</b>	<b>443</b>	--	--	<b>111</b>	<b>111</b>	<b>100.0%</b>	<b>443</b>
Furniture and Office Equipment	1,119	443	443	--	--	111	111	100.0%	443
<b>Machinery and Equipment</b>	<b>290</b>	<b>677</b>	<b>677</b>	--	--	<b>169</b>	<b>169</b>	<b>100.0%</b>	<b>677</b>
Machinery and Equipment	290	677	677	--	--	169	169	100.0%	677
<b>Transport Assets</b>	<b>368</b>	<b>45</b>	<b>45</b>	--	--	<b>11</b>	<b>11</b>	<b>100.0%</b>	<b>45</b>
Transport Assets	368	45	45	--	--	11	11	100.0%	45
<b>Land</b>	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
<b>Zoo's, Marine and Non-biological Animals</b>	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
<b>Total Depreciation</b>	<b>1</b>	<b>11,611</b>	<b>11,272</b>	<b>11,272</b>	--	--	<b>2,818</b>	<b>100.0%</b>	<b>11,272</b>



<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Utility Kiosks										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centers										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licenses and Rights										
Water Rights										
Eminent Domain										
Solid Waste Licenses										
Computer Software and Applications										
Local Government Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	9	100	100			25	25	100.0%	100

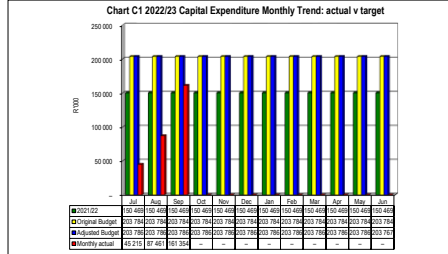
**Reconciling**

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

check balance

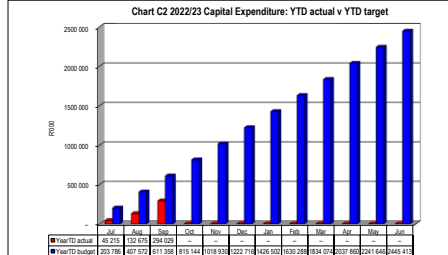
**Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target**

Month	2021/22	Original Budget	Adjusted Budget	Monthly actual
Jul	150	204	204	42
Aug	150	204	204	87
Sep	150	204	204	161
Oct	150	204	204	-
Nov	150	204	204	-
Dec	150	204	204	-
Jan	150	204	204	-
Feb	150	204	204	-
Mar	150	204	204	-
Apr	150	204	204	-
May	150	204	204	-
Jun	150	204	204	-



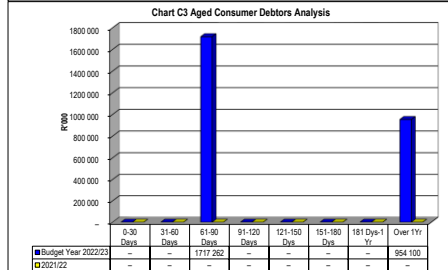
**Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	40	204
Aug	132	408
Sep	294	611
Oct	815	815
Nov	1,019	1,019
Dec	1,223	1,223
Jan	1,427	1,427
Feb	1,630	1,630
Mar	1,834	1,834
Apr	2,038	2,038
May	2,242	2,242
Jun	2,445	2,445



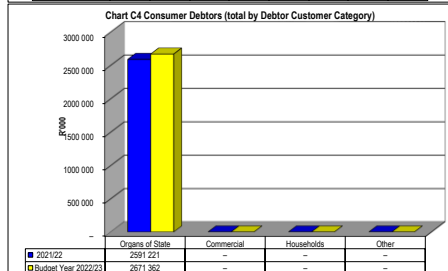
**Chart C3 Aged Consumer Debtors Analysis**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr
Budget Year 2022	-	-	1,717	-	-	-	-	954
2021/22	-	-	-	-	-	-	-	-



**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

	2021/22	Budget Year 2022/23
Organs of State	2,591	2,671
Commercial	-	-
Households	-	-
Other	-	-



**Chart C5 Aged Creditors Analysis**

	Bulk Electricity	Bulk Water	PAYE deducts	VAT (total)	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Geners	Other
2021/22	-	-	-	-	-	-	-	-	200,716
Budget Year 2022	-	-	-	699	-	-	-	-	178,379

