

MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END OCTOBER 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 October 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 October 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 October 2022 is indicated in the different schedules as listed below.

5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual SEPTEMBER 2022	Actual OCTOBER 2022	Trend Analysis
Current Assets			
(Table SC3) Debtors	R 1 717 262	R 1 715 554	Decrease due to vat accrual at year end.
<u>Cash & cash equivalents:</u>			
Cashbook balance (bank reconciliation) Primary	R 3 307 511	R 3 896 612	Decrease due to operational activities.
Cashbook balance (bank reconciliation) Licensing	R 37 970 711	R 37 057 474	
Current Liabilities			
(Table SC4) Creditors	R 179 078 382	R 197 390 733	Increase due to Licensing fees paid in October
Cash Flow			
(Table C7) Receipts	R 35 568 745	R 29 203 930	Increase due to money received on behalf of Department of transport for service rendered by licensing departments.
Payments	R 56 000 359	R 28 866 450	
Cash flow closing balance	R 44 355 322	R 45 437 991	
Cost Coverage indicator	1.20	1.19	Decrease due operational activities.
(Table C2) Operating Revenue for Month	R 8 009 275	R 9 454 689	Received to date 35.16% (benchmark 33.33%).
Operating Expenditure for Month	R 31 075 327	R 28 855 505	Spent to date 28.68% (benchmark 33.33%).
(Table C5) Capital Expenditure	R 161 354	R 14 156	Total Capex budget spent to date is 12.60% (benchmark 33.33%) for Month.

Item of Financial Position/ Performance	Actual SEPTEMBER 2022	Actual OCTOBER 2022	Trend Analysis
(Table C6) Total Assets	R 138 730 835	R 138 419 151	Municipality has liquidity problems whereby the current liabilities exceed current assets. The municipality is grants dependent and the only source of revenue is minor tariffs charges after equitable share.
Total Liabilities	R 209 278 856	R 228 367 989	
Total Net Liabilities	R (70 548 021)	R (89 948 838)	
MFMA Compliance			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71 MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting

5.1 Table C4 Monthly budget statement

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2022/23									Trend Analysis
		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	0
Revenue By Source	0	0	0	0	0	0	0	0	0	0	0
Property rates	0	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	-
0	0	-	-	-	-	-	-	-	0%	-	-
Rental of facilities and equipment	0	101	166	166	64	109	55	54	98%	166	Revenue based on townhalls booking July interest received in first of September 2022.
Interest earned - external investments	0	1 847	2 015	2 015	261	860	672	188	28%	2 015	
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	-
Dividends received	0	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	-
Licences and permits	0	174	1 575	1 575	10	80	525	(445)	-85%	1 575	Revenue based on air quality license renewals. Revenue always 1 month in arrears.
Agency services	0	65 963	70 980	70 980	7 536	20 410	23 660	(3 250)	-14%	70 980	
Transfers and subsidies	0	302 065	314 247	314 247	1 527	117 177	104 749	12 428	12%	314 247	
Other revenue	0	6 651	6 261	6 261	56	315	2 087	(1 772)	-85%	6 261	
Gains	0	-	40	40	-	-	13	(13)	-100%	40	
Total Revenue (excluding capital transfers and contributions)	0	376 801	395 284	395 284	9 455	138 952	131 761	7 191	5%	395 284	
Expenditure By Type	0	0	0	0	0	0	0	0	0	0	0
Employee related costs	0	282 313	295 644	295 644	23 380	96 853	98 549	(1 696)	-2%	295 644	Increase due to salary increment in line with the budget.
Remuneration of councillors	0	12 271	14 035	14 035	1 073	4 265	4 678	(414)	-9%	14 035	
Debt impairment	0	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	0	11 611	11 272	11 272	-	-	3 758	(3 758)	-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	265	1 250	1 836	(588)	-32%	5 513	Expenses done based on needs analysis.
Contracted services	0	34 305	39 032	39 032	850	5 103	13 011	(7 907)	-81%	39 032	Municipal Health services one month in arrears .
Transfers and subsidies	0	8 510	13 310	13 310	1 446	1 684	4 437	(2 753)	-82%	13 310	Expenses based on grant utilization.
Other expenditure	0	36 586	33 617	33 617	1 842	11 240	11 206	34	0%	33 617	Expenses done based on needs analysis.
Losses	0	16	40	40	-	-	13	(13)	-100%	40	
Total Expenditure	0	391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	-12%	412 463	
Surplus/(Deficit)	0	(14 576)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	(0)	(17 179)	
Transfers and subsidies - capital (monetary allocations) (National)	0	302	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	0	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	-	-	(17 179)	
Taxation	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	0	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	-	-	(17 179)	
Attributable to minorities	0	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	0	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	-	-	(17 179)	
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	0	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	-	-	(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
Total Revenue (excluding capital tr	0	377 103	395 284	395 284	9 455	138 952	131 761			395 284	

Cash flow Analysis for the Month of October 2022

Cash Flow Statement - July 2022 to June 2023

	ACTUAL						PROJECTED						Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Opening Balance	3 773 615	39 703 369	2 085 123	3 306 497	3 893 619	(712 534)	62 932 476	42 110 199	18 127 854	57 481 278	39 174 330	18 350 913	3 773 615
Cash Inflow	116 800 986	12 874 913	56 875 133	30 424 077	69 583 694	119 409 736	25 673 773	26 237 850	97 224 889	27 613 320	27 666 910	26 887 065	637 272 346
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	876 990	731 893	1 274 418	512 461	187 121	512 050	366 325	374 423	183 857	2 517 253	1 746 276	9 477 662
Licensing	-	10 000 000	56 000 000	29 000 000	62 057 477	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	332 057 477
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	151 923	143 240	149 659	141 356	140 423	161 723	124 525	157 466	172 139	149 657	140 789	1 759 291
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)	(29 836 955)	(74 189 847)	(55 764 726)	(46 496 050)	(50 220 195)	(57 871 465)	(45 920 268)	(48 490 327)	(52 700 427)	(648 508 410)
Salaries	(24 874 105)	(25 551 587)	(27 919 210)	(26 875 655)	(24 812 537)	(30 554 526)	(24 369 291)	(26 802 897)	(24 748 251)	(25 018 706)	(25 711 115)	(25 809 365)	(313 047 245)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(48 635 554)	(17 614 630)	(24 135 527)	-	(44 500 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(260 885 711)
Other Creditors	(7 361 573)	(7 326 942)	(3 599 022)	(2 961 300)	(4 877 310)	(7 210 200)	(4 126 759)	(5 417 298)	(15 123 214)	(2 901 562)	(4 779 212)	(8 891 062)	(74 575 454)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 369	2 085 123	3 306 497	3 893 619	(712 534)	62 932 476	42 110 199	18 127 854	57 481 278	39 174 330	18 350 913	(7 462 449)	(7 462 449)

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

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual September	Actual October	Balance	Comment
RAMS	2 606 000	0	-	1 824 000	534 365	399 418	47 627	1 289 635	Interns Stipend
FMG	1 400 000	0	0	1 400 000	302 797	35 213	33 748	1 097 203	Interns Stipend
EPWP	1 283 000	0	0	321 000	294 258	0	106 600	26 742	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	0	1 389 625.43	3 478	1 339 058	-1 389 625	Payment of salaries
Aerotropolis sector	0	1 140 435	0	0	0	0.00	0.00	1 140 435	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
Boipatong Monument	2 940 000	0	0	0	0	0	0	0	Salaries
Total	20 256 000	1 140 435	0	3 545 000	2 521 046	438 109	1 527 033	2 164 389	

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 October.

The debtor’s book balance of the municipality as attached in annexure A is R 2 669 654 less bad debts impairment R 954 100 resulting to R 1 715 554.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
0	0	0	1 715 554	0	0	0	954 100	2 669 654

Bank reconciliation

Annexure "C1 – 4" indicate the bank reconciliations prepared for the month of October 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 40 954 086 as at the end of October.

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 197 390 733 payable to the creditors in October 2022. An amount of R 151 290 049.94 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
27 777 660	22 885 667	0	0	0	0	0	146 727 406	197 390 733

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 29 203 930. Outgoing payments were made to the amount of R 28 866 450. Taking into account the opening cashbook balance, this left a favorable closing balance of R 45 437 991 as end of October 2022 period, which shows a decrease margin from last month’s closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{(40\,954\,086) + R0}{R\,34\,368\,582}$$

$$= \underline{1.19 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.19 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:

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 33 748 in month of October 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 47 627 in October.

HIV/Aids

R 1 339 058 was spent in October.

Extended Public Works Projects:

First tranche of R 321 000 received in August. Expenditure incurred in month of October R 106 600.

YOUTH CENTRES (National Youth Development Agency)

No expenditure incurred during month of October.

Grant payments to Local Municipalities:

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

6.2 Financial Performance

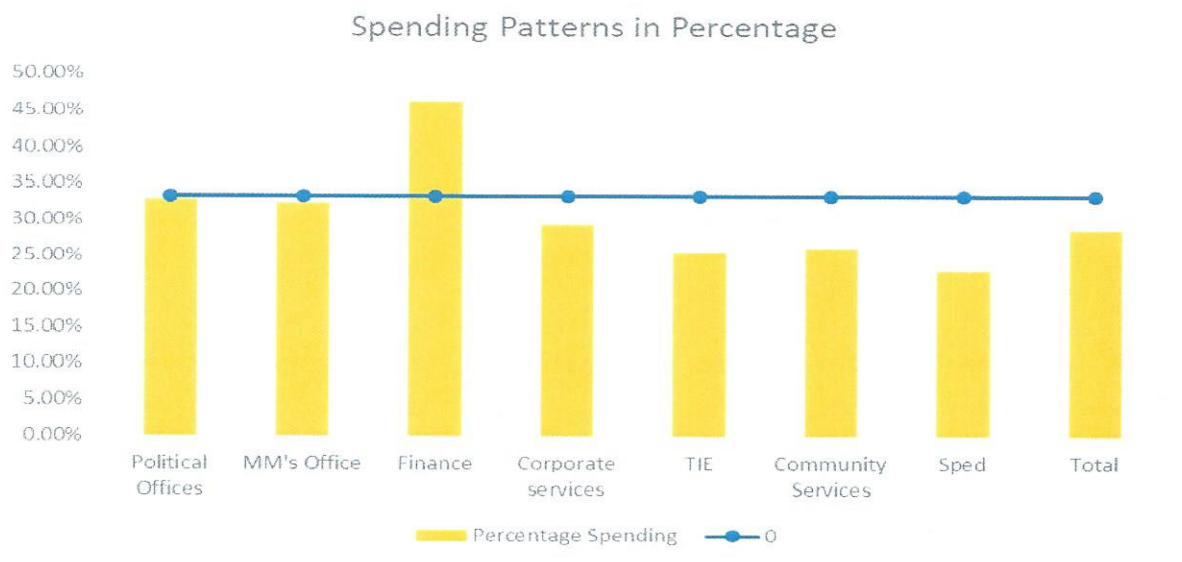
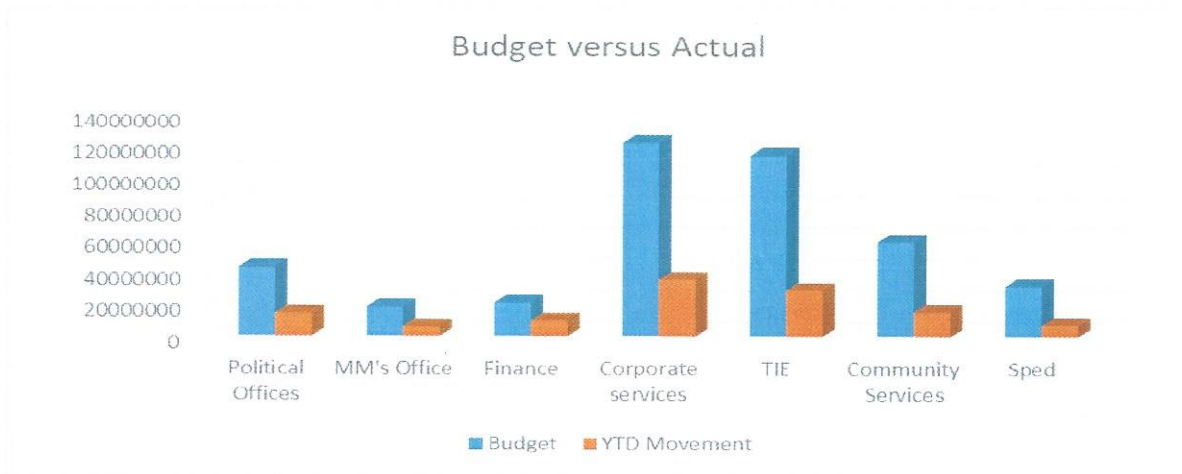
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

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

"See Annexures G, H & I"

Actual revenue and expenditure

Annexure “G” represents the organizational Operating Revenue and Expenditure which illustrates that R 9 454 689 was generated in revenue. R 28 855 505 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 October 2022 signals the 1st month of the Second quarter 2022/23 financial year, spending trends ought to be around 33.33%. “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 28.68 and revenue is at 35.16% of the pro rata budget.

Intervention measures:

The Supply Chain Management Unit together with Financial Management both serve on the Contract Management Committee chaired by Corporate Services:

Legal & Support to monitor contractual obligations and performance management of service providers.

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

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

Annexure “H” represents the Capital expenditure and Revenue sources. Capital expenditure amounted to R 14 156 for month of October 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 October 2022 is shown in the table below:-

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and equipment	279 250	0	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	14 155.65	37 390	277 790	484 820	34.7
Vehicles	1 266 163	0		0	1 266 163	0.0
Total	2 445 413	14 156	37 390	308 185	2 099 838	12.6

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 October 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

2022/11/14

Date

CLLR. JS MOCHAWE
MMC FOR FINANCE

Date

Municipal In-year reports & supporting tables

mSCOA Version 6.6

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &
service delivery](#)



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

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting period:

MTREF: Budget Year: 2022/23

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

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	Executive & Council	
Vote 02 - Budget & Treasury Office	01.1	Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2	Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3	Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4	Mpac Office	01.4 - Mpac Office
Vote 06 - Community & Social Services	01.5	Mmc For Finance & Administration	01.5 - Mmc For Finance & Administration
Vote 07 -	01.6	Mmc For Srac & Heritage	01.6 - Mmc For Srac & Heritage
Vote 08 -	01.7	Mmc For Infrastructure & Transport	01.7 - Mmc For Infrastructure & Transport
Vote 09 -	01.8	Mmc For Human Settlements	01.8 - Mmc For Human Settlements
Vote 10 -	01.9	Mmc For Health & Public Safety	01.9 - Mmc For Health & Public Safety
Vote 11 -	01.10	Mmc For Corporate Services	01.10 - Mmc For Corporate Services
Vote 12 -	01.11	Mmc For Environment	01.11 - Mmc For Environment
Vote 13 -	01.12	Mmc For Strat Planning & Econ. Devel.	01.12 - Mmc For Strat Planning & Econ. Devel.
Vote 14 -	01.13	Other Councilors	01.13 - Other Councilors
Vote 15 - Other	01.14	Office Of The Chief Whip Administration	01.14 - Office Of The Chief Whip Administration
	01.15	Chief Whip Projects	01.15 - Chief Whip Projects
	01.16	Municipal Manager Administration	01.16 - Municipal Manager Administration
	01.17	External Communication	01.17 - External Communication
	Vote 02	Budget & Treasury Office	
	02.1	Financial Services Admin	02.1 - Financial Services Admin
	02.2	Financial Management	02.2 - Financial Management
	02.3	Supply Chain Management	02.3 - Supply Chain Management
	Vote 03	Corporate Services	
	03.1	Corporate Services - Admin	03.1 - Corporate Services - Admin
	03.2	Human Resources Administration	03.2 - Human Resources Administration
	03.3	Corporate And Legal Administration	03.3 - Corporate And Legal Administration
	03.4	Legal	03.4 - Legal
	03.5	Corporate	03.5 - Corporate
	03.6	Facility Management Admin	03.6 - Facility Management Admin
	03.7	Fleet Management	03.7 - Fleet Management
	03.8	Maintenance & Cleaning	03.8 - Maintenance & Cleaning
	03.9	Town Hall	03.9 - Town Hall
	03.10	Internal Security	03.10 - Internal Security
	03.11	It Emfuleni	03.11 - It Emfuleni
	03.12	It Sediberg	03.12 - It Sediberg
	03.13	It Midvaal	03.13 - It Midvaal
	03.14	Idp Function	03.14 - Idp Function
	03.15	Fresh Produce Market	03.15 - Fresh Produce Market
	Vote 04	Roads And Transport	
	04.1	Basic Services	04.1 - Basic Services
	04.2	Transport,Infrastructure & Environment	04.2 - Transport,Infrastructure & Environment
	04.3	Air Quality Management	04.3 - Air Quality Management
	04.4	Environmental Planning And Coordination	04.4 - Environmental Planning And Coordination
	04.5	Municipal Health Services	04.5 - Municipal Health Services
	04.6	Environment	04.6 - Environment
	04.7	License Service Centre	04.7 - License Service Centre
	04.8	License Service Centre - Vereeniging	04.8 - License Service Centre - Vereeniging
	04.9	License Service Centre - Vanderbijl Park	04.9 - License Service Centre - Vanderbijl Park
	04.10	License Service Centre - Meyerton	04.10 - License Service Centre - Meyerton
	04.11	License Service Centre - Heidelberg	04.11 - License Service Centre - Heidelberg
	Vote 05	Planning & Development	
	05.1	Sped Admin	05.1 - Sped Admin
	05.2	Development Planning - Spec. Proj.	05.2 - Development Planning - Spec. Proj.
	05.3	Development Planning Land Use Management	05.3 - Development Planning Land Use Management
	05.4	Tourism	05.4 - Tourism
	05.5	Housing	05.5 - Housing
	05.6	Led & Sgds	05.6 - Led & Sgds
	05.7	Ndpg Unit	05.7 - Ndpg Unit
	Vote 06	Community & Social Services	
	06.1	Vereeniging Airport	06.1 - Vereeniging Airport
	06.2	Vanderbijl Airport	06.2 - Vanderbijl Airport
	06.3	Emfuleni Taxi Rank	06.3 - Emfuleni Taxi Rank
	06.4	Midvaal Taxi Rank	06.4 - Midvaal Taxi Rank
	06.5	Lesedi Taxi Rank	06.5 - Lesedi Taxi Rank
	06.6	Community Services Admin	06.6 - Community Services Admin
	06.7	Public Safety	06.7 - Public Safety
	06.8	Vereeniging Theatre	06.8 - Vereeniging Theatre
	06.9	Mphatlalatsane Theatre	06.9 - Mphatlalatsane Theatre
	06.10	Sports & Recreation	06.10 - Sports & Recreation
	06.11	Heritage	06.11 - Heritage
	06.12	Strach Admin	06.12 - Strach Admin
	06.13	Hiv & Aids	06.13 - Hiv & Aids
	06.14	Primary Health Care Services	06.14 - Primary Health Care Services
	06.15	Youth Centre	06.15 - Youth Centre

06.16 Social Development
06.17 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

06.16 - 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

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	

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

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

DC42 Sedibeng - Table C1 Monthly Budget Statement Summary - M04 October

Description	2021/22		Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	--	--	--	--	--	--	--	--	--
Service charges	--	--	--	--	--	--	--	--	--
Investment revenue	1 847	2 015	2 015	261	860	672	188	28%	2 015
Transfers and subsidies	302 065	314 247	314 247	1 527	117 177	104 749	12 428	12%	314 247
Other own revenue	72 889	79 021	79 021	7 666	20 915	26 340	(5 425)	-21%	79 021
Total Revenue (excluding capital transfers and contributions)	376 801	395 284	395 284	9 455	138 952	131 761	7 191	5%	395 284
Employee costs	282 313	295 644	295 644	23 380	96 853	98 549	(1 696)	-2%	295 644
Remuneration of Councillors	12 271	14 035	14 035	1 073	4 265	4 678	(414)	-9%	14 035
Depreciation & asset impairment	11 611	11 272	11 272	--	--	3 758	(3 758)	-100%	11 272
Finance charges	--	--	--	--	--	--	--	--	--
Inventory consumed and bulk purchases	5 765	5 513	5 513	265	1 250	1 838	(588)	-32%	5 513
Transfers and subsidies	8 510	13 310	13 310	1 446	1 684	4 437	(2 753)	-62%	13 310
Other expenditure	70 907	72 689	72 689	2 692	16 343	24 230	(7 886)	-33%	72 689
Total Expenditure	391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	-12%	412 463
Surplus/(Deficit)	(14 576)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	-424%	(17 179)
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 (n-kind - all)	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	-424%	(17 179)
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	-424%	(17 179)
Capital expenditure & funds sources									
Capital expenditure	1 806	2 445	2 445	14	308	815	(507)	-62%	2 445
Capital transfers recognised	582	--	--	--	--	--	--	--	--
Borrowing	--	--	--	--	--	--	--	--	--
Internally generated funds	1 223	2 445	2 445	14	308	815	(507)	-62%	2 445
Total sources of capital funds	1 806	2 445	2 445	14	308	815	(507)	-62%	2 445
Financial position									
Total current assets	606 318	8 569	8 569	--	43 511	--	--	--	8 569
Total non current assets	94 600	75 787	75 787	--	94 908	--	--	--	75 787
Total current liabilities	192 421	182 404	182 404	--	198 335	--	--	--	182 404
Total non current liabilities	30 332	28 872	28 872	--	30 033	--	--	--	28 872
Community wealth/Equity	(108 506)	(109 741)	(109 741)	--	(89 949)	--	--	--	(109 741)
Cash flows									
Net cash from (used) operating	14 726	4 368	4 368	337	27 974	1 456	(26 518)	-1821%	4 368
Net cash from (used) investing	(1 806)	(2 445)	(2 445)	(14)	(308)	(815)	(507)	62%	(2 445)
Net cash from (used) financing	--	--	--	--	--	--	--	--	--
Cash/cash equivalents at the month/year end	22 492	7 577	7 577	--	45 438	6 295	(39 143)	-622%	19 695
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	--	--	--	1 716	--	--	--	954	2 670
Creditors Age Analysis									
Total Creditors	28 565	22 886	--	--	--	--	--	146 727	198 179

DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		300 911	311 789	311 789	1 783	117 776	103 930	13 846	13%	311 789
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		300 911	311 789	311 789	1 783	117 776	103 930	13 846	13%	311 789
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 527	4 897	4 897	89	231	1 632	(1 401)	-86%	4 897
Community and social services		2 353	3 322	3 322	79	151	1 107	(956)	-86%	3 322
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		174	1 575	1 575	10	80	525	(445)	-85%	1 575
Economic and environmental services		68 452	73 586	73 586	7 583	20 945	24 529	(3 584)	-15%	73 586
Planning and development		2 489	2 606	2 606	48	534	869	(334)	-38%	2 606
Road transport		65 963	70 980	70 980	7 536	20 410	23 660	(3 250)	-14%	70 980
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	5 213	5 012	5 012	-	-	1 671	(1 671)	-100%	5 012
Total Revenue - Functional	2	377 103	395 284	395 284	9 455	138 952	131 761	7 191	5%	395 284
Expenditure - Functional										
Governance and administration		205 584	218 985	218 055	16 313	67 430	72 688	(5 258)	-7%	218 055
Executive and council		46 340	52 709	52 866	4 296	17 646	17 596	51	0%	52 866
Finance and administration		153 212	159 634	158 547	11 124	48 089	52 878	(4 789)	-9%	158 547
Internal audit		6 032	6 642	6 642	893	1 694	2 214	(520)	-23%	6 642
Community and public safety		66 454	69 498	69 520	3 651	14 846	23 172	(8 326)	-36%	69 520
Community and social services		33 235	34 749	34 757	2 437	10 200	11 585	(1 385)	-12%	34 757
Sport and recreation		3 066	3 208	3 208	332	1 116	1 069	47	4%	3 208
Public safety		5 241	5 146	5 159	371	1 488	1 719	(231)	-13%	5 159
Housing		1 930	1 755	1 755	137	553	585	(32)	-5%	1 755
Health		22 983	24 640	24 640	374	1 488	8 213	(6 725)	-82%	24 640
Economic and environmental services		98 893	101 859	101 867	7 444	32 309	33 956	(1 647)	-5%	101 867
Planning and development		24 729	26 455	26 455	1 602	7 072	8 819	(1 746)	-20%	26 455
Road transport		69 106	70 801	70 810	5 584	24 037	23 603	434	2%	70 810
Environmental protection		5 058	4 602	4 602	257	1 199	1 534	(335)	-22%	4 602
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		20 446	22 122	23 021	1 448	5 810	7 674	(1 863)	-24%	23 021
Total Expenditure - Functional	3	391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	-12%	412 463
Surplus/ (Deficit) for the year		(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	-424%	(17 179)

Housing	1 930	1 755	1 755	137	553	585	(32)	(0)	1 755
Housing	1 930	1 755	1 755	137	553	585	(32)	(0)	1 755
Informal Settlements							-		
Health	22 983	24 640	24 640	374	1 488	8 213	(6 725)	(0)	24 640
Ambulance							-		
Health Services	22 983	24 640	24 640	374	1 488	8 213	(6 725)	(0)	24 640
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	98 893	101 859	101 867	7 444	32 309	33 956	(1 647)	(0)	101 867
Planning and development	24 729	26 455	26 455	1 602	7 072	8 819	(1 746)	(0)	26 455
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LEDs)	10 566	10 301	10 296	681	2 931	3 432	(501)	(0)	10 296
Central City Improvement District							-		
Development Facilitation	9 647	11 365	11 365	569	2 660	3 788	(1 129)	(0)	11 365
Economic Development/Planning							-		
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and City Engineer	2 676	2 825	2 846	244	927	947	(21)	(0)	2 846
Project Management Unit	1 840	1 964	1 949	108	554	651	(96)	(0)	1 949
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	69 106	70 801	70 810	5 584	24 037	23 603	434	0	70 810
Public Transport							-		
Road and Traffic Regulation	68 734	70 429	70 437	5 584	24 037	23 479	559	0	70 437
Roads							-		
Taxi Ranks	373	373	373	-	-	124	(124)	(0)	373
Environmental protection	5 058	4 602	4 602	257	1 199	1 534	(335)	(0)	4 602
Biodiversity and Landscape	1 928	1 457	1 457	65	239	486	(247)	(0)	1 457
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation							-		
Pollution Control	3 130	3 145	3 145	193	960	1 048	(88)	(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	1 448	5 810	7 674	(1 863)	(0)	23 021
Abattoirs							-		
Air Transport	4 842	6 765	6 765	244	1 028	2 255	(1 227)	(0)	6 765
Forestry							-		
Licensing and Regulation							-		
Markets	12 377	12 055	12 953	900	3 620	4 318	(698)	(0)	12 953
Tourism	3 227	3 302	3 302	304	1 162	1 101	61	0	3 302
Total Expenditure - Functional	391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	(0)	412 463

DC42 Sedibeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Executive & Council	1	--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		290 364	299 237	299 237	444	116 364	99 746	16 618	16.7%	299 237
Vote 03 - Corporate Services		4 453	4 416	4 416	79	151	1 472	(1 321)	-89.7%	4 416
Vote 04 - Roads And Transport		68 626	75 161	75 161	7 993	21 025	25 054	(4 029)	-16.1%	75 161
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		13 660	16 469	16 469	1 339	1 412	5 490	(4 078)	-74.3%	16 469
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	377 103	395 284	395 284	9 455	138 952	131 761	7 191	5.5%	395 284
Expenditure by Vote										
Vote 01 - Executive & Council	1	46 101	52 426	52 584	4 295	17 589	17 501	88	0.5%	52 584
Vote 02 - Budget & Treasury Office		19 029	20 855	21 267	1 266	9 820	7 064	2 756	39.0%	21 267
Vote 03 - Corporate Services		131 879	132 887	132 287	8 826	38 299	44 150	(5 851)	-13.3%	132 287
Vote 04 - Roads And Transport		102 604	107 326	107 335	6 495	28 230	35 778	(7 548)	-21.1%	107 335
Vote 05 - Planning & Development		17 963	17 902	17 902	1 307	5 456	5 967	(511)	-8.6%	17 902
Vote 06 - Community & Social Services		60 524	66 975	66 997	5 224	16 691	22 331	(5 641)	-25.3%	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	1 442	4 310	4 697	(387)	-8.2%	14 091
Total Expenditure by Vote	2	391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	-12.4%	412 463
Surplus/ (Deficit) for the year	2	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	-424.0%	(17 179)

06.11 - Heritage	-	-	-	-	-	-	-	-	-	-
06.12 - Srach Admin	-	-	-	-	-	-	-	-	-	-
06.13 - Hiv & Aids	-	-	-	-	-	-	-	-	-	-
06.14 - Primary Health Care Services	-	-	-	-	-	-	-	-	-	-
06.15 - Youth Centre	2 041	2 940	2 940	-	-	980	(980)	-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	-	-	-	-	-	-	-	-	-	-
Vote 07 -	-	-	-	-	-	-	-	-	-	-
Vote 08 -	-	-	-	-	-	-	-	-	-	-
Vote 09 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	377 103	395 284	395 284	9 455	138 952	131 761	7 191	5%	395 284
Expenditure by Vote	1									
Vote 01 - Executive & Council	46 101	52 426	52 584	4 295	17 589	17 501	88	1%	52 584	
01.1 - Mayor Administration	14 148	15 813	14 974	1 138	4 872	5 042	(170)	-3%	14 974	
01.2 - Speaker Administration	6 822	8 526	7 233	557	2 368	2 487	(119)	-5%	7 233	
01.3 - Speaker Projects	210	262	262	-	109	87	22	25%	262	
01.4 - Mpac Office	1 512	825	2 975	250	992	861	131	15%	2 975	
01.5 - Mmc For Finance & Administration	450	281	281	23	86	94	(7)	-8%	281	
01.6 - Mmc For Srac & Heritage	845	863	863	70	282	288	(6)	-2%	863	
01.7 - Mmc For Infrastructure & Transport	316	287	287	21	85	96	(10)	-11%	287	
01.8 - Mmc For Human Settlements	765	860	860	67	269	287	(18)	-6%	860	
01.9 - Mmc For Health & Public Safety	431	275	275	21	84	92	(8)	-8%	275	
01.10 - Mmc For Corporate Services	591	897	897	40	169	289	(130)	-45%	897	
01.11 - Mmc For Environment	612	862	862	67	269	287	(19)	-7%	862	
01.12 - Mmc For Strat Planning & Econ. Devel.	555	506	506	40	169	169	(8)	-5%	506	
01.13 - Other Councillors	4 957	5 898	5 898	470	1 778	1 968	(188)	-10%	5 898	
01.14 - Office Of The Chief Whip Administration	5 543	7 016	7 016	702	2 680	2 339	341	15%	7 016	
01.15 - Chief Whip Projects	23	44	44	-	1	15	(14)	-96%	44	
01.16 - Municipal Manager Administration	8 306	9 238	9 377	827	3 396	3 102	294	9%	9 377	
01.17 - External Communication	15	5	5	-	-	2	(2)	-100%	5	
Vote 02 - Budget & Treasury Office	19 029	20 855	21 267	1 266	9 820	7 064	2 756	39%	21 267	
02.1 - Financial Services Admin	5 190	5 909	6 256	304	4 266	2 064	2 201	107%	6 256	
02.2 - Financial Management	10 238	11 482	11 550	651	4 222	3 846	376	10%	11 550	
02.3 - Supply Chain Management	3 600	3 463	3 460	311	1 332	1 154	178	15%	3 460	
Vote 03 - Corporate Services	131 879	132 887	132 287	8 826	38 299	44 150	(5 851)	-13%	132 287	
03.1 - Corporate Services - Admin	4 998	5 773	5 668	200	1 043	1 896	(853)	-45%	5 668	
03.2 - Human Resources Administration	12 323	12 800	12 800	1 100	4 397	4 267	131	3%	12 800	
03.3 - Corporate And Legal Administration	3 024	3 091	3 181	254	1 058	1 055	3	0%	3 181	
03.4 - Legal	3 884	3 787	3 787	177	1 961	1 262	698	55%	3 787	
03.5 - Corporate	7 725	8 939	8 339	592	2 034	2 833	(799)	-28%	8 339	
03.6 - Facility Management Admin	18 215	19 115	19 122	1 277	5 615	6 374	(759)	-12%	19 122	
03.7 - Fleet Management	3 725	3 059	3 059	300	1 095	1 020	78	7%	3 059	
03.8 - Maintenance & Cleaning	10 733	6 299	6 299	285	1 207	2 100	(893)	-43%	6 299	
03.9 - Town Hall	4 775	4 975	4 975	379	1 608	1 658	(50)	-3%	4 975	
03.10 - Internal Security	25 360	25 796	25 800	2 119	8 731	8 600	131	2%	25 800	
03.11 - It Emfuleni	-	-	-	-	-	-	-	-	-	
03.12 - It Sedibeng	22 632	24 973	24 078	1 078	5 258	8 026	(2 767)	-34%	24 078	
03.13 - It Midvaal	-	-	-	-	-	-	-	-	-	
03.14 - Idp Function	2 108	2 225	2 225	167	671	742	(71)	-10%	2 225	
03.15 - Fresh Produce Market	12 377	12 055	12 953	900	3 620	4 318	(698)	-16%	12 953	
Vote 04 - Roads And Transport	102 604	107 326	107 335	6 495	28 230	35 778	(7 548)	-21%	107 335	
04.1 - Basic Services	5 564	5 730	5 730	336	1 497	1 910	(413)	-22%	5 730	
04.2 - Transport/Infrastructure & Environment	4 084	5 635	5 635	233	1 163	1 878	(716)	-38%	5 635	
04.3 - Air Quality Management	3 130	3 145	3 145	193	960	1 048	(88)	-8%	3 145	
04.4 - Environmental Planning And Coordination	591	5	5	-	-	2	(2)	-100%	5	
04.5 - Municipal Health Services	19 165	20 931	20 931	85	334	6 977	(6 643)	-95%	20 931	
04.6 - Environment	1 337	1 453	1 453	65	239	484	(246)	-51%	1 453	
04.7 - License Service Centre	8 864	9 125	9 125	664	2 695	3 042	(346)	-11%	9 125	
04.8 - License Service Centre - Vereeniging	14 860	15 223	15 231	1 252	5 411	5 077	334	7%	15 231	
04.9 - License Service Centre - Vanderbijl Park	20 296	20 992	20 992	1 610	7 285	6 997	288	4%	20 992	
04.10 - License Service Centre - Meyerton	13 951	14 263	14 263	1 141	4 744	4 754	(10)	0%	14 263	

04.11 - License Service Centre - Heidelberg	10 792	10 826	10 826	917	3 902	3 609	293	8%	10 826	
Vote 05 - Planning & Development	17 963	17 902	17 902	1 307	5 456	5 967	(511)	-9%	17 902	
05.1 - Sped Admin	3 770	4 731	4 695	289	1 328	1 567	(240)	-15%	4 695	
05.2 - Development Planning - Spec. Proj.	1 618	1 658	1 678	151	553	558	(6)	-1%	1 678	
05.3 - Development Planning Land Use Management	1 058	1 168	1 168	94	374	389	(15)	-4%	1 168	
05.4 - Tourism	3 227	3 302	3 302	304	1 162	1 101	61	6%	3 302	
05.5 - Housing	1 930	1 755	1 755	137	553	585	(32)	-5%	1 755	
05.6 - Led & Sgds	4 520	3 324	3 355	225	933	1 116	(184)	-16%	3 355	
05.7 - Ndpg Unit	1 940	1 964	1 949	108	554	651	(96)	-15%	1 949	
Vote 06 - Community & Social Services	60 524	66 975	66 997	5 224	16 691	22 331	(5 641)	-25%	66 997	
06.1 - Vereeniging Airport	4 842	6 765	6 765	244	1 028	2 255	(1 227)	-54%	6 765	
06.2 - Vanderbijl Airport	-	-	-	-	-	-	-	-	-	
06.3 - Emfuleni Taxi Rank	373	373	373	-	-	124	(124)	-100%	373	
06.4 - Midvaal Taxi Rank	-	-	-	-	-	-	-	-	-	
06.5 - Lesedi Taxi Rank	-	-	-	-	-	-	-	-	-	
06.6 - Community Services Admin	12 970	16 182	16 182	1 784	2 763	5 394	(2 631)	-49%	16 182	
06.7 - Public Safety	5 241	5 146	5 159	371	1 488	1 719	(231)	-13%	5 159	
06.8 - Vereeniging Theatre	2 341	2 464	2 464	142	602	821	(219)	-27%	2 464	
06.9 - Mphahlatlatsane Theatre	277	274	274	22	103	92	12	13%	274	
06.10 - Sports & Recreation	1 644	1 735	1 735	215	634	578	56	10%	1 735	
06.11 - Heritage	9 051	9 263	9 272	686	3 061	3 090	(29)	-1%	9 272	
06.12 - Srach Admin	1 422	1 473	1 473	117	482	491	(9)	-2%	1 473	
06.13 - Hiv & Aids	2 622	2 471	2 471	194	771	824	(52)	-6%	2 471	
06.14 - Primary Health Care Services	1 196	1 239	1 239	96	383	413	(30)	-7%	1 239	
06.15 - Youth Centre	5 174	6 159	6 159	301	1 059	2 053	(994)	-48%	6 159	
06.16 - Social Development	4 138	4 201	4 201	330	1 322	1 400	(79)	-6%	4 201	
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	
06.18 - Disaster Man - Operation & Co-Ord	7 479	7 411	7 411	577	2 445	2 470	(26)	-1%	7 411	
06.19 - Cimim - Co-Ordination Centre	1 756	1 818	1 818	145	549	606	(57)	-9%	1 818	
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	1 442	4 310	4 697	(387)	-8%	14 091	
15.1 - Coo's Office	254	287	287	1	57	96	(39)	-40%	287	
15.2 - Igr Unit Administration	167	21	21	-	-	7	(7)	-100%	21	
15.3 - Audit Function	6 032	6 642	6 642	893	1 694	2 214	(520)	-23%	6 642	
15.4 - Risk Function	1 021	1 058	1 058	83	387	353	35	10%	1 058	
15.5 - Performance Function	1 078	1 139	1 139	71	469	380	89	23%	1 139	
15.6 - Utilities Admin	4 724	4 945	4 945	394	1 702	1 648	54	3%	4 945	
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	(0)	412 463
Surplus/ (Deficit) for the year	2	(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	(0)	(17 179)

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) - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
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	64	109	55	54	98%	166
Interest earned - external investments		1 847	2 015	2 015	261	860	672	188	28%	2 015
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received										
Fines, penalties and forfeits										
Licences and permits		174	1 575	1 575	10	80	525	(445)	-85%	1 575
Agency services		65 963	70 980	70 980	7 536	20 410	23 660	(3 250)	-14%	70 980
Transfers and subsidies		302 065	314 247	314 247	1 527	117 177	104 749	12 428	12%	314 247
Other revenue		6 651	6 261	6 261	56	315	2 087	(1 772)	-85%	6 261
Gains		-	40	40	-	-	13	(13)	-100%	40
Total Revenue (excluding capital transfers and contributions)		376 801	395 284	395 284	9 455	138 952	131 761	7 191	5%	395 284
Expenditure By Type										
Employee related costs		282 313	295 644	295 644	23 380	96 853	98 549	(1 696)	-2%	295 644
Remuneration of councillors		12 271	14 035	14 035	1 073	4 265	4 678	(414)	-9%	14 035
Debt impairment		-	-	-	-	-	-	-		-
Depreciation & asset impairment		11 611	11 272	11 272	-	-	3 758	(3 758)	-100%	11 272
Finance charges										
Bulk purchases - electricity										
Inventory consumed		5 765	5 513	5 513	265	1 250	1 838	(588)	-32%	5 513
Contracted services		34 305	39 032	39 032	850	5 103	13 011	(7 907)	-61%	39 032
Transfers and subsidies		8 510	13 310	13 310	1 446	1 684	4 437	(2 753)	-62%	13 310
Other expenditure		36 586	33 617	33 617	1 842	11 240	11 206	34	0%	33 617
Losses		16	40	40	-	-	13	(13)	-100%	40
Total Expenditure		391 377	412 463	412 463	28 856	120 395	137 489	(17 094)	-12%	412 463
Surplus/(Deficit)		(14 576)	(17 179)	(17 179)	(19 401)	18 557	(5 728)	24 285	(0)	(17 179)
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)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)			(17 179)
Taxation										
Surplus/(Deficit) after taxation		(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)			(17 179)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)			(17 179)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(14 274)	(17 179)	(17 179)	(19 401)	18 557	(5 728)			(17 179)

District Municipality											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational)											
Transfers recognised - capital											
Borrowing	6										
Internally generated funds		1 223	2 445	2 445	14	308	815	(507)	-62%	2 445	
Total Capital Funding		1 806	2 445	2 445	14	308	815	(507)	-62%	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

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	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development	-	-	-	-	-	-	-	-	-	-
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 & Sgds	-	-	-	-	-	-	-	-	-	-
05.7 - Ntso Unit	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services	-	-	-	-	-	-	-	-	-	-
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 - Mphahlatane 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 - Cimmi - Co-Ordination Centre	-	-	-	-	-	-	-	-	-	-
Vote 07 -	-	-	-	-	-	-	-	-	-	-
Vote 08 -	-	-	-	-	-	-	-	-	-	-
Vote 09 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	1 806	2 445	2 445	14	308	815	(507)	(0)	2 445	
Total Capital Expenditure	1 806	2 445	2 445	14	308	815	(507)	(0)	2 445	

References

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

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2021/22		Budget Year 2022/23		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		604 437	6 961	6 961	40 995	6 961
Call investment deposits		6	–	–	801	–
Consumer debtors		–	–	–	–	–
Other debtors		1 875	1 245	1 245	1 716	1 245
Current portion of long-term receivables		–	–	–	–	–
Inventory		(0)	362	362	–	362
Total current assets		606 318	8 569	8 569	43 511	8 569
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		88 483	70 186	70 186	88 791	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
Total non current assets		94 600	75 787	75 787	94 908	75 787
TOTAL ASSETS		700 918	84 356	84 356	138 419	84 356
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		135	117	117	156	117
Trade and other payables		192 285	182 287	182 287	198 179	182 287
Provisions		–	–	–	–	–
Total current liabilities		192 421	182 404	182 404	198 335	182 404
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		30 332	28 872	28 872	30 033	28 872
Total non current liabilities		30 332	28 872	28 872	30 033	28 872
TOTAL LIABILITIES		222 753	211 275	211 275	228 368	211 275
NET ASSETS	2	478 165	(126 920)	(126 920)	(89 949)	(126 920)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(108 506)	(109 741)	(109 741)	(89 949)	(109 741)
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(108 506)	(109 741)	(109 741)	(89 949)	(109 741)

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		297 897	320 022	320 022	28 943	237 090	106 674	130 417	122%	320 022
Transfers and Subsidies - Operational		301 711	314 247	314 247	-	3 670	104 749	(101 079)	-96%	314 247
Transfers and Subsidies - Capital								-		
Interest		1 847	2 015	2 015	261	860	672	188	28%	2 015
Dividends								-		
Payments										
Suppliers and employees		(586 730)	(631 916)	(631 916)	(28 866)	(213 646)	(210 639)	3 008	-1%	(631 916)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		14 726	4 368	4 368	337	27 974	1 456	(26 518)	-1821%	4 368
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(1 806)	(2 445)	(2 445)	(14)	(308)	(815)	(507)	62%	(2 445)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 806)	(2 445)	(2 445)	(14)	(308)	(815)	(507)	62%	(2 445)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		12 920	1 923	1 923	323	27 666	641			1 923
Cash/cash equivalents at beginning:		9 572	5 654	5 654	(324)	17 772	5 654			17 772
Cash/cash equivalents at month/year end:		22 492	7 577	7 577		45 438	6 295			19 695

DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M04 October

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

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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
Borrowing Management							
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 excd. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-177.2%	-166.1%	-166.1%	-220.3%	-166.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	315.1%	4.7%	4.7%	21.9%	4.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		314.1%	3.8%	3.8%	21.1%	3.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.5%	0.3%	0.3%	1.2%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		74.9%	74.8%	74.8%	69.7%	74.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.3%	1.3%	1.1%	0.4%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		3.1%	2.9%	2.9%	0.0%	3.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	696146600.0%	696146600.0%	0.0%	696146600.0%

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-exchange Transactions - Property Rates	1400										-	-		
Receivables from Exchange Transactions - Waste Water Management	1500										-	-		
Receivables from Exchange Transactions - Waste Management	1600										-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900				1 716					954	2 670	2 670		954
Total By Income Source	2000				1 716					954	2 670	2 670		954
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500										-	-		
Total By Customer Group	2600													

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400	788	-	-	-	-	-	-	-	788
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	27 778	22 886	-	-	-	-	-	146 727	197 391
Total By Customer Type	1000	28 565	22 886	-	-	-	-	-	146 727	198 179

DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		289 954	299 280	299 280	188	115 787	99 760	16 027	16.1%	299 280
Equitable Share		285 545	293 991	293 991	--	114 656	97 997	16 659	17.0%	293 991
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	107	294	428	(133)	-31.2%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	34	303	467	(164)	-35.1%	1 400
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Public Transport Network Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant	3	2 186	2 606	2 606	48	534	869	(334)	-38.5%	2 606
Water Services Infrastructure Grant		--	--	--	--	--	--	--	--	--
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
Provincial Government:		11 561	14 967	14 967	1 339	1 390	4 989	(3 599)	-72.1%	14 967
Capacity Building and Other Grants		11 561	14 967	14 967	1 339	1 390	4 989	(3 599)	-72.1%	14 967
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		550	--	--	--	--	--	--	--	--
National Youth Development Agency		550	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
Public Service Commission		--	--	--	--	--	--	--	--	--
Total Operating Transfers and Grants	5	302 065	314 247	314 247	1 527	117 177	104 749	12 428	11.9%	314 247
Capital Transfers and Grants										
National Government:		302	--	--	--	--	--	--	--	--
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		302	--	--	--	--	--	--	--	--
Provincial Government:		--	--	--	--	--	--	--	--	--
Capacity Building and Other Grants		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
Total Capital Transfers and Grants	5	302	--	--	--	--	--	--	--	--
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	302 367	314 247	314 247	1 527	117 177	104 749	12 428	11.9%	314 247

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		357 311	377 926	376 980	25 749	112 689	125 664	(12 976)	-10.3%	376 980
Equitable Share		353 176	372 637	371 691	25 561	111 557	123 901	(12 344)	-10.0%	371 691
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	107	294	428	(133)	-31.2%	1 283
Local Government Financial Management Grant		926	1 400	1 400	34	303	467	(164)	-35.1%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	48	534	869	(334)	-38.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 661	16 504	16 504	1 640	1 691	5 501	(3 810)	-69.3%	16 504
Capacity Building and Other Grants		14 661	16 504	16 504	1 640	1 691	5 501	(3 810)	-69.3%	16 504
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		372 522	394 430	393 484	27 390	114 379	131 166	(16 786)	-12.8%	393 484
Capital expenditure of Transfers and Grants										
National Government:		582	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		280	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		582	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		373 104	394 430	393 484	27 390	114 379	131 166	(16 786)	-12.8%	393 484

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

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

DC42 Sedibeng - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 053	8 337	8 337	628	2 511	2 779	(269)	-10%	8 337
Pension and UIF Contributions		950	1 038	1 038	80	321	346	(25)	-7%	1 038
Medical Aid Contributions		515	517	517	41	165	172	(7)	-4%	517
Motor Vehicle Allowance										
Cellphone Allowance		802	857	857	68	272	286	(14)	-5%	857
Housing Allowances										
Other benefits and allowances		2 951	3 285	3 285	256	997	1 095	(99)	-9%	3 285
Sub Total - Councillors		12 271	14 035	14 035	1 073	4 265	4 678	(414)	-9%	14 035
% increase	4		14.4%	14.4%						14.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 211	5 713	5 352	164	658	1 806	(1 148)	-64%	5 352
Pension and UIF Contributions		32	122	288	14	57	86	(29)	-34%	288
Medical Aid Contributions		9		55	5	14	15	(1)	-6%	55
Overtime										
Performance Bonus										
Motor Vehicle Allowance		373	1 069	1 069	30	120	356	(236)	-66%	1 069
Cellphone Allowance										
Housing Allowances		9	12	12			4	(4)	-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										
Sub Total - Senior Managers of Municipality		2 763	6 917	6 777	213	849	2 268	(1 418)	-63%	6 777
% increase	4		150.4%	145.3%						145.3%
Other Municipal Staff										
Basic Salaries and Wages		188 196	195 218	194 821	16 165	64 892	64 965	(73)	0%	194 821
Pension and UIF Contributions		37 669	39 329	39 549	3 190	12 830	13 170	(339)	-3%	39 549
Medical Aid Contributions		17 481	18 426	18 542	1 483	5 925	6 174	(248)	-4%	18 542
Overtime		3 727	3 385	3 586	235	1 080	1 183	(103)	-9%	3 586
Performance Bonus		14 412	14 808	14 808	655	5 578	4 936	641	13%	14 808
Motor Vehicle Allowance		10 384	9 787	9 787	840	3 275	3 263	13	0%	9 787
Cellphone Allowance		258	11	11	0	2	4	(2)	-50%	11
Housing Allowances		1 580	1 669	1 669	133	533	556	(23)	-4%	1 669
Other benefits and allowances		3 773	3 978	3 979	309	1 246	1 326	(81)	-6%	3 979
Payments in lieu of leave		52								
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		279 550	288 727	288 867	23 167	96 004	96 281	(277)	0%	288 867
% increase	4		3.3%	3.3%						3.3%
Total Parent Municipality		294 584	309 679	309 679	24 453	101 118	103 227	(2 109)	-2%	309 679
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										

Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Senior Managers of Entities	2									
% increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities										
% increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities										
		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		294 584	309 679	309 679	24 453	101 118	103 227	(2 109)	-2%	309 679
% increase	4		5.1%	5.1%						5.1%
TOTAL MANAGERS AND STAFF		282 313	295 644	295 644	23 380	96 853	98 549	(1 696)	-2%	295 644

DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	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
Cash Receipts By Source																
Property rates																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse																
Rental of facilities and equipment		15	13	17	64	14	14	14	14	14	14	14	(40)	166	375	180
Interest earned - external investments		111	179	309	261	168	168	168	168	168	168	168	(20)	2 015	1 141	2 190
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licences and permits		55	10	5	10	131	131	131	131	131	131	131	576	1 575	1 575	1 712
Agency services		-	5 747	7 128	7 536	5 915	5 915	5 915	5 915	5 915	5 915	5 915	9 165	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	127 266	314 247	618 832	329 927
Other revenue		140 291	26 757	28 110	21 333	20 608	20 608	20 608	20 608	20 608	20 608	20 608	(113 448)	247 302	(49 269)	247 845
Cash Receipts by Source		142 296	34 552	35 569	29 204	53 024	53 024	53 024	53 024	53 024	53 024	53 024	23 498	636 284	651 682	658 995
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		142 296	34 552	35 569	29 204	53 024	53 024	53 024	53 024	53 024	53 024	53 024	23 498	636 284	651 682	658 995
Cash Payments by Type																
Employee related costs		24 623	25 024	27 409	24 497	25 807	25 807	25 807	25 807	25 807	25 807	25 807	27 480	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	28 517	3 670	26 853	26 853	26 853	26 853	26 853	26 853	26 853	20 520	322 237	335 974	342 681
Cash Payments by Type		80 910	50 294	55 927	28 167	52 660	52 660	52 660	52 660	52 660	52 660	52 660	48 000	631 916	656 167	666 041
Other Cash Flows/Payments by Type																
Capital assets		45	87	161	14	204	204	204	204	204	204	204	711	2 445	1 320	1 282
Repayment of borrowing																
Other Cash Flows/Payments		395	499	74	699	-	-	-	-	-	-	-	(1 667)	-	-	-
Total Cash Payments by Type		81 351	50 881	56 162	28 881	52 863	52 863	52 863	52 863	52 863	52 863	52 863	47 044	634 361	657 487	667 323
NET INCREASE/(DECREASE) IN CASH HELD		60 945	(16 329)	(20 593)	323	160	160	160	160	160	160	160	(23 546)	1 923	(5 805)	(8 328)
Cash/cash equivalents at the monthly/year beginning:		17 772	78 718	62 389	41 796	42 119	42 279	42 440	42 600	42 760	42 920	43 081	43 241	17 772	19 695	13 890
Cash/cash equivalents at the monthly/year end:		78 718	62 389	41 796	42 119	42 279	42 440	42 600	42 760	42 920	43 081	43 241	19 695	19 695	13 890	5 562

DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									%
Monthly expenditure performance trend									
July	150	204	204	45	45	204	159	77.8%	2%
August	150	204	204	87	133	408	275	67.4%	5%
September	150	204	204	161	294	611	317	51.9%	12%
October	150	204	204	14	308	815	507	62.2%	13%
November	150	204	204	-	-	1 019	-	-	-
December	150	204	204	-	-	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	-	-	-
Total Capital expenditure	1 806	2 445	2 445	308					

Intangible Assets	170	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	170	-	-	-	-	-	-	-	-	
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>	170	-	-	-	-	-	-	-	-	
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	66	-	-	-	-	-	-	-	-	
Machinery and Equipment	66	-	-	-	-	-	-	-	-	
Transport Assets	204	1 266	1 266	-	-	422	422	100.0%	1 266	
Transport Assets	204	1 266	1 266	-	-	422	422	100.0%	1 266	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	440	1 266	1 266	-	-	422	422	100.0%	1 266

Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	1 196	800	800	14	278	267	(11)	-4.2%	800	
Computer Equipment	1 196	800	800	14	278	267	(11)	-4.2%	800	
Furniture and Office Equipment	161	279	279	-	30	93	63	67.3%	279	
Furniture and Office Equipment	161	279	279	-	30	93	63	67.3%	279	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	1 357	1 079	1 079	14	308	360	52	14.3%	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

Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	187	172	172	4	4	57	53	92.8%	172	
Furniture and Office Equipment	187	172	172	4	4	57	53	92.8%	172	
Machinery and Equipment	146	200	200	12	62	67	5	7.3%	200	
Machinery and Equipment	146	200	200	12	62	67	5	7.3%	200	
Transport Assets	1 652	1 908	1 908	71	149	636	487	76.5%	1 908	
Transport Assets	1 652	1 908	1 908	71	149	636	487	76.5%	1 908	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	4 977	5 312	4 414	119	602	1 471	869	59.1%	4 414

Intangible Assets		823	1 358	1 358	-	-	453	453	100.0%	1 358
Servitudes										
Licences and Rights		823	1 358	1 358	-	-	453	453	100.0%	1 358
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		823	1 358	1 358	-	-	453	453	100.0%	1 358
Load Settlement Software Applications										
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		4 925	5 464	5 464	-	-	1 821	1 821	100.0%	5 464
Computer Equipment		4 925	5 464	5 464	-	-	1 821	1 821	100.0%	5 464
Furniture and Office Equipment		1 159	443	443	-	-	148	148	100.0%	443
Furniture and Office Equipment		1 159	443	443	-	-	148	148	100.0%	443
Machinery and Equipment		790	677	677	-	-	226	226	100.0%	677
Machinery and Equipment		790	677	677	-	-	226	226	100.0%	677
Transport Assets		358	45	45	-	-	15	15	100.0%	45
Transport Assets		358	45	45	-	-	15	15	100.0%	45
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	11 611	11 272	11 272	-	-	3 758	3 758	100.0%	11 272

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 Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other	
2021/22	-	-	-	-	-	-	-	-	-	-
Budget Year 2022.	-	-	-	788	-	-	-	-	-	197 391

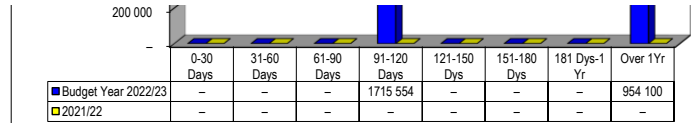


Chart C4 Consumer Debtors (total by Debtor Customer Category)

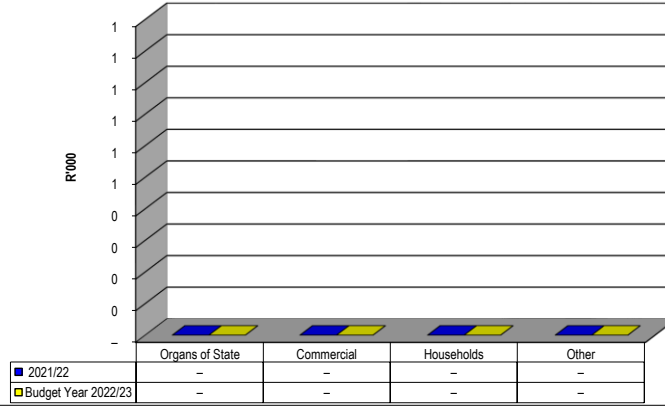
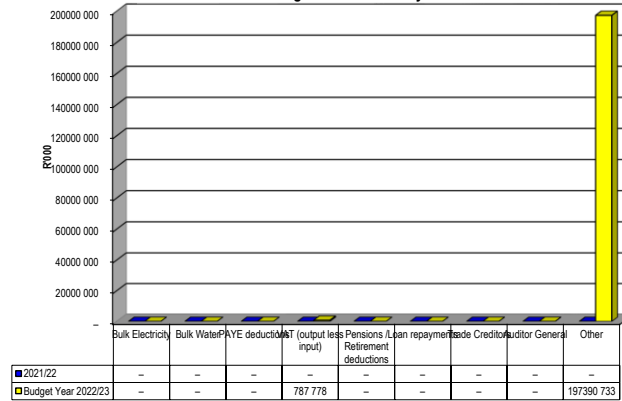


Chart C5 Aged Creditors Analysis



MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END November 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 November 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 November 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 November 2022 is indicated in the different schedules as listed below.

5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual OCTOBER 2022	Actual NOVEMBER 2022	Trend Analysis
Current Assets			
(Table SC3) Debtors	R 1 715 554	R7 839 463	Increase due to Provincial Department Transport theft investigation on licensing department.
Cash & cash equivalents:			
Cashbook balance (bank reconciliation) Primary	R 3 896 612	R 3 798 522	Decrease due to operational activity
Cashbook balance (bank reconciliation) Licensing	R 37 057 474	R 32 338 842	
Current Liabilities			
(Table SC4) Creditors	R 197 390 733	R 221 738 136	Increase due to Licensing fees paid in November
Cash Flow			
(Table C7) Receipts	R 29 203 930	R 27 504 509	Decrease due to less money received on behalf of Department of transport for service rendered by licensing departments.
Payments	R 28 866 450	R 32 353 919	
Cash flow closing balance	R 45 437 991	R 42 039 524	
Cost Coverage indicator	1.19	1.06	Decrease due operational activities.
(Table C2) Operating Revenue for Month	R 9 454 689	R 8 119 260	Received to date 37.21% (benchmark 41.67%).
Operating Expenditure for Month	R 28 855 505	R 30 518 738	Spent to date 35.47% (benchmark 41.67%).

Item of Financial Position/ Performance	Actual OCTOBER 2022	Actual NOVEMBER 2022	Trend Analysis
(Table C5) Capital Expenditure	R 14 156	R 0	Total Capex budget spent to date is 12.60% (benchmark 41.67%) for Month.
(Table C6) Total Assets	R 138 419 151	R 140 382 556	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 228 367 989	R 251 752 678	
Total Net Liabilities	R (89 948 838)	R (111 370 122)	
MFMA Compliance			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71 MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting

5.1 Table C4 Monthly budget statement

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M05 November											
Description	Ref	2021/22					Budget Year 2022/23				Trend Analysis
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	0	0	0%	0	
R thousands	1	0	0	0	0	0	0	0	0%	0	
ASSETS	0	0	0	0	0	0	0	0	0%	0	
Current assets	0	-	-	-	-	-	-	-	0%	-	
Cash	0	673 917	6 961	6 961	36 834	6 961	-	-	0%	-	
Call investment deposits	0	6	-	-	801	-	-	-	0%	-	
Consumer debtors	0	-	-	-	-	-	-	-	0%	-	
Other debtors	0	8 000	1 245	1 245	7 839	1 245	-	-	0%	-	
Current portion of long-term receivables	0	-	-	-	-	-	-	-	0%	-	
Inventory	0	(0)	362	362	-	362	-	-	0%	-	Revenue based on townhalls booking July interest received in first of September 2022.
Total current assets	0	681 923	8 569	8 569	45 475	8 569	-	-	0%	-	
0	0	-	-	-	-	-	-	-	0%	-	
Non current assets	0	-	-	-	-	-	-	-	0%	-	
Long-term receivables	0	-	-	-	-	-	-	-	0%	-	
Investments	0	-	-	-	-	-	-	-	0%	-	Revenue based on air quality license renewals. Revenue always 1 month in arrears.
Investment property	0	-	-	-	-	-	-	-	0%	-	
Investments in Associates	0	-	-	-	-	-	-	-	0%	-	
Property, plant and equipment	0	88 483	70 186	70 186	88 791	70 186	-	-	0%	-	
0	0	-	-	-	-	-	-	-	0%	-	
Biological	0	-	-	-	-	-	-	-	0%	-	
Intangible	0	1 222	687	687	1 222	687	-	-	-	-	
Other non-current assets	0	4 895	4 914	4 914	4 895	4 914	-	-	-	-	
Total non current assets	0	94 600	75 787	75 787	94 908	75 787	-	-	0%	-	Increase due to salary increment in line with the budget.
TOTAL ASSETS	0	776 523	84 356	84 356	140 383	84 356	-	-	0%	-	
0	0	-	-	-	-	-	-	-	0%	-	Depreciation will be done after auditor general has completed 21/22 financial year audit
LIABILITIES	0	-	-	-	-	-	-	-	0%	-	
Current liabilities	0	-	-	-	-	-	-	-	0%	-	
Bank overdraft	0	-	-	-	-	-	-	-	0%	-	
Borrowing	0	-	-	-	-	-	-	-	0%	-	Expenses done based on needs analysis. Municipal Health services one month in arrears. Expenses based on grant utilization.
Consumer deposits	0	135	117	117	161	117	-	-	0%	-	Expenses done based on needs analysis.
Trade and other payables	0	199 129	182 287	182 287	221 738	182 287	-	-	0%	-	
Provisions	0	-	-	-	-	-	-	-	0%	-	
Total current liabilities	0	199 265	182 404	182 404	221 899	182 404	-	-	0%	-	
0	0	-	-	-	-	-	-	-	0%	-	
Non current liabilities	0	-	-	-	-	-	-	-	-	-	
Borrowing	0	-	-	-	-	-	-	-	-	-	
Provisions	0	30 332	28 672	28 672	29 854	28 672	-	-	-	-	
Total non current liabilities	0	30 332	28 672	28 672	29 854	28 672	-	-	-	-	
TOTAL LIABILITIES	0	229 597	211 275	211 275	251 753	211 275	-	-	-	-	
0	0	-	-	-	-	-	-	-	-	-	
NET ASSETS	2	546 926	(126 920)	(126 920)	(111 370)	(126 920)	-	-	-	-	
0	0	-	-	-	-	-	-	-	-	-	
COMMUNITY WEALTH/EQUITY	0	-	-	-	-	-	-	-	-	-	
Accumulated Surplus/(Deficit)	0	(108 568)	(109 741)	(109 741)	(111 370)	(109 741)	-	-	-	-	
Reserves	0	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/E	2	(108 568)	(109 741)	(109 741)	(111 370)	(109 741)	-	-	-	-	

Cash flow Analysis for the Month of November 2022

Cash Flow Statement - July 2022 to June 2023

	ACTUAL						PROJECTED						Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Opening Balance	3 773 615	39 703 369	2 085 123	3 306 497	3 893 619	3 797 933	67 442 943	46 620 666	22 638 321	61 991 745	43 684 797	22 861 380	3 773 615
													-
Cash Inflow	116 800 986	12 874 913	56 875 133	30 424 077	33 132 361	119 409 736	25 673 773	26 237 850	97 224 889	27 613 320	27 666 910	26 887 065	600 821 013
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	876 990	731 893	1 274 418	416 899	187 121	512 050	366 325	374 423	183 857	2 517 253	1 746 276	9 382 100
Licensing	-	10 000 000	56 000 000	29 000 000	32 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	302 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	151 923	143 240	149 659	137 462	140 423	161 723	124 525	157 466	172 139	149 657	140 789	1 755 397
Subsidies and Grants	116 480 000	1 846 000	-	-	578 000	94 082 192	-	747 000	71 693 000	2 257 324	-	-	287 683 516
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
													-
Cash Outflow	(80 871 232)	(50 493 159)	(55 653 759)	(29 836 955)	(33 228 047)	(55 764 726)	(46 496 050)	(50 220 195)	(57 871 465)	(45 920 268)	(48 490 327)	(52 700 427)	(607 546 610)
Salaries	(24 874 105)	(25 551 587)	(27 919 210)	(26 875 655)	(23 799 993)	(30 554 526)	(24 369 291)	(26 802 897)	(24 748 251)	(25 018 706)	(25 711 115)	(25 809 365)	(312 034 701)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(48 635 554)	(17 614 630)	(24 135 527)	-	-	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(216 385 711)
Other Creditors	(7 361 573)	(7 326 942)	(3 599 022)	(2 961 300)	(9 428 054)	(7 210 200)	(4 126 759)	(5 417 298)	(15 123 214)	(2 901 562)	(4 779 212)	(8 891 062)	(79 126 198)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 369	2 085 123	3 306 497	3 893 619	3 797 933	67 442 943	46 620 666	22 638 321	61 991 745	43 684 797	22 861 380	(2 951 982)	(2 951 982)

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

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual October	Actual November	Balance	Comment
RAMS	2 606 000	0	-	1 824 000	1 025 991	47 627	491 627	798 009	Interns Stipend
FMG	1 400 000	0	0	1 400 000	336 545	33 748	33 748	1 063 455	Interns Stipend
EPWP	1 283 000	0	578 000	899 000	416 125	106 600	121 867	482 875	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	2 059 997	1 389 625.43	1 339 058	670 371	670 371	Payment of salaries
Aerotropolis sector	0	1 140 435	0	0	0	0.00	0.00	0	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
Boipatong Monument	2 940 000	0	0	0	0	0	0	0	Salaries
Total	20 256 000	1 140 435	578 000	6 182 997	3 168 287	1 527 033	1 317 612	3 014 710	

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 November.

The debtor's book balance of the municipality as attached in annexure A is R 8 793 563 less bad debts impairment R 954 100 resulting to R7 839 463.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
0	0	0	0	7 839 463	0	0	954 100	8 793 563

Bank reconciliation

Annexure "C1 – 4" indicate the bank reconciliations prepared for the month of November 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 36 137 364 as at end of November.

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

b) Current Liabilities

Creditors' Age Analysis

Annexure "D" represents the creditors' age analysis of R 221 738 136 payable to the creditors in November 2022. An amount of R 172 688 321 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
27 188 720	24 936 343	22 885 667	0	0	0	0	146 727 406	221 738 136

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 27 504 509. Outgoing payments were made to the amount of R 32 353 919. Taking into account the opening cashbook balance, this left a favorable closing balance of R 42 039 524 as end of November 2022 period, which shows a decrease margin from last month's closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{(36\,137\,364) + R0}{R\,34\,368\,582}$$

$$= \underline{1.06 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.06 monthly fixed operating expenditure and shows that the cash flow of the municipality is unfavorable. Our cash formula on hand must cover at least until end of February 2023 as the next equitable share allocation is in March 2023. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2020/2021 as well as 2021/22.

Grant allocations and expenditure:

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

Equitable Share:

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

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 33 748 in month of November 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 491 626.50 in November.

HIV/Aids

No allocation received to date for HIV&AIDS, expenditure incurred for the month of November amount of R 670 371.

Extended Public Works Projects:

First tranche of R 321 000 received in August, second tranche of 578 000 received November.
Expenditure incurred in month of November is R 121 866.

YOUTH CENTRES (National Youth Development Agency)

No expenditure incurred during month of November.

Grant payments to Local Municipalities:

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

6.2 Financial Performance

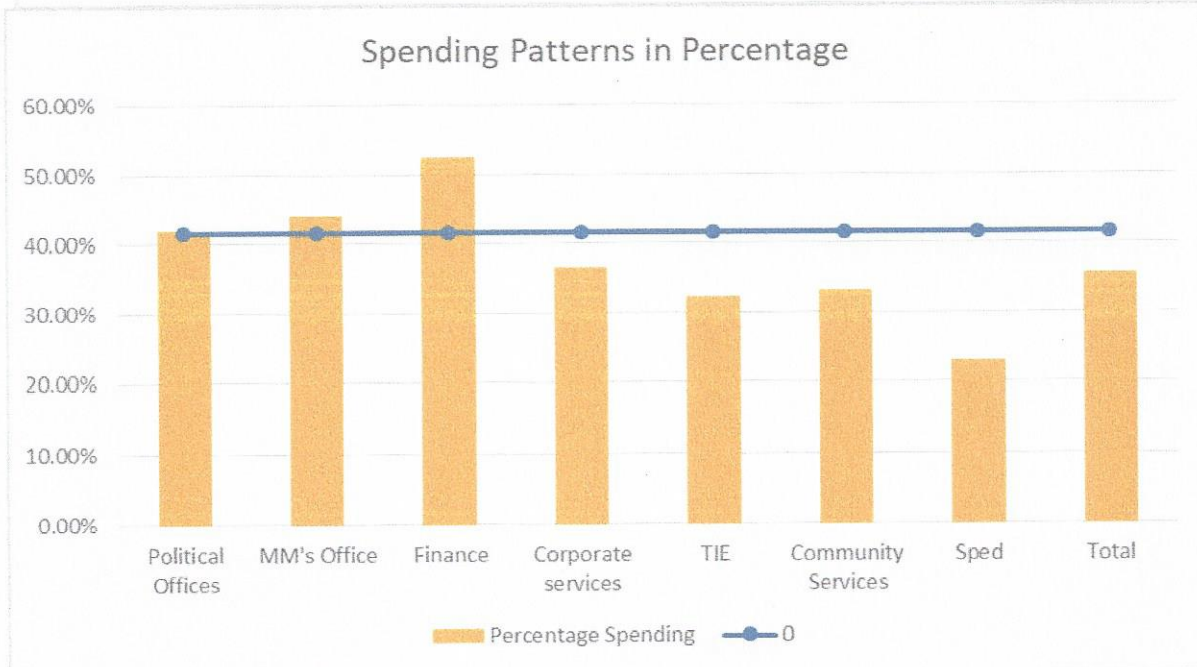
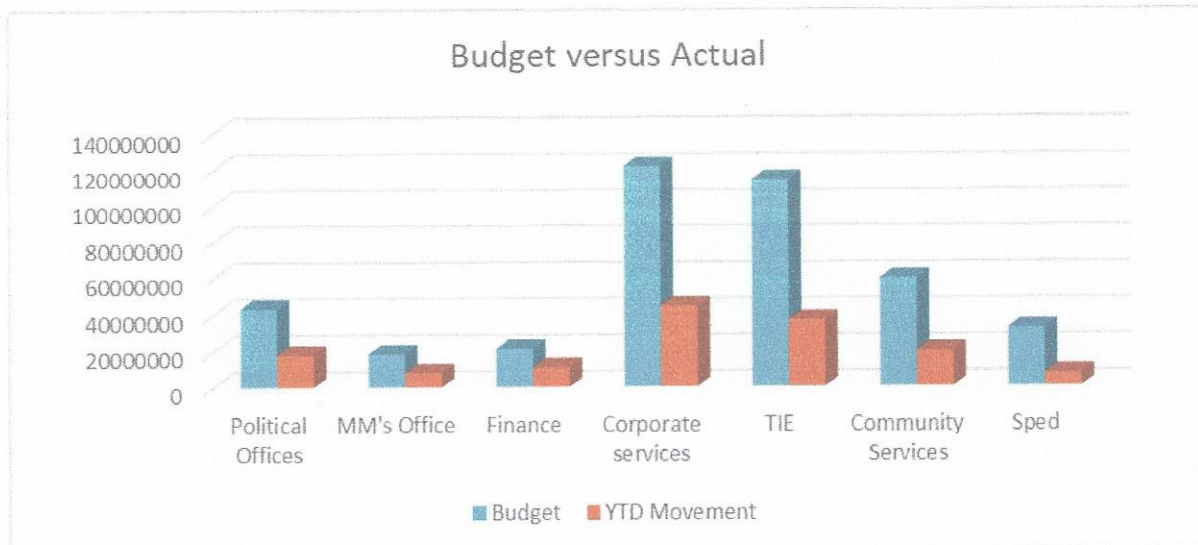
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue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

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

“See Annexures G, H & I”

Actual revenue and expenditure

Annexure “G” represents the organizational Operating Revenue and Expenditure which illustrates that R 8 119 260 was generated in revenue. R 30 518 738 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 November 2022 signals the 2nd month of the Second quarter 2022/23 financial year, spending trends ought to be around 41.67%. "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 35.47 and revenue is at 37.21% 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. No expenditure incurred for the month of November an amount of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

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

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and equipment	279 250	0	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	0	0	277 790	484 820	34.7
Vehicles	1 266 163	0		0	1 266 163	0.0
Total	2 445 413	0	0	308 185	2 099 838	12.6

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 November 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

2022/12/13

Date

CLLR. JS MOCHAWWE
MMC FOR FINANCE

Date

Municipal In-year reports & supporting tables

mSCOA Version 6.6

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &
service delivery](#)



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

Preparation Instructions	
Municipality Name:	DC42 Sedibeng
CFO Name:	
Tel:	
Fax:	
E-Mail:	
Reporting period:	M/05 November
MTREF:	2022
Budget Year:	2022/23
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality
Name Votes & Sub-Votes	
Printing Instructions	Importants documents which provide essential assistance
<p><u>Showing / Hiding Columns</u></p> <p>Hide Reference columns on all sheets</p> <p>Hide Pre-audit columns on all sheets</p> <p><u>Showing / Clearing Highlights</u></p> <p>Clear Highlights on all sheets</p>	<p><u>MFMA Budget Circular 2011/12</u> Click to view</p> <p><u>MBRR Budget Formats Guide</u> Click to view</p> <p><u>Dummy Budget Guide</u> Click to view</p> <p><u>Funding Compliance Guide</u> Click to view</p> <p><u>MFMA Return Forms</u> Click to view</p>

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01 Executive & Council	
Vote 02 - Budget & Treasury Office	01.1 Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2 Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3 Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4 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 Councillors	01.13 - Other Councillors
Vote 15 - Other	01.14 Office Of The Chief Whip Administration	01.14 - Office Of The Chief Whip Administration
	01.15 Chief Whip Projects	01.15 - Chief Whip Projects
	01.16 Municipal Manager Administration	01.16 - Municipal Manager Administration
	01.17 External Communication	01.17 - External Communication
Vote 02	Budget & Treasury Office	
	02.1 Financial Services Admin	02.1 - Financial Services Admin
	02.2 Financial Management	02.2 - Financial Management
	02.3 Supply Chain Management	02.3 - Supply Chain Management
Vote 03	Corporate Services	
	03.1 Corporate Services - Admin	03.1 - Corporate Services - Admin
	03.2 Human Resources Administration	03.2 - Human Resources Administration
	03.3 Corporate And Legal Administration	03.3 - Corporate And Legal Administration
	03.4 Legal	03.4 - Legal
	03.5 Corporate	03.5 - Corporate
	03.6 Facility Management Admin	03.6 - Facility Management Admin
	03.7 Fleet Management	03.7 - Fleet Management
	03.8 Maintenance & Cleaning	03.8 - Maintenance & Cleaning
	03.9 Town Hall	03.9 - Town Hall
	03.10 Internal Security	03.10 - Internal Security
	03.11 It Emfuleni	03.11 - It Emfuleni
	03.12 It Sediberg	03.12 - It Sediberg
	03.13 It Midvaal	03.13 - It Midvaal
	03.14 Idp Function	03.14 - Idp Function
	03.15 Fresh Produce Market	03.15 - Fresh Produce Market
Vote 04	Roads And Transport	
	04.1 Basic Services	04.1 - Basic Services
	04.2 Transport Infrastructure & Environment	04.2 - Transport Infrastructure & Environment
	04.3 Air Quality Management	04.3 - Air Quality Management
	04.4 Environmental Planning And Coordination	04.4 - Environmental Planning And Coordination
	04.5 Municipal Health Services	04.5 - Municipal Health Services
	04.6 Environment	04.6 - Environment
	04.7 License Service Centre	04.7 - License Service Centre
	04.8 License Service Centre - Vereeniging	04.8 - License Service Centre - Vereeniging
	04.9 License Service Centre - Vanderbijl Park	04.9 - License Service Centre - Vanderbijl Park
	04.10 License Service Centre - Meyerton	04.10 - License Service Centre - Meyerton
	04.11 License Service Centre - Heidelberg	04.11 - License Service Centre - Heidelberg
Vote 05	Planning & Development	
	05.1 Sped Admin	05.1 - Sped Admin
	05.2 Development Planning - Spec. Proj.	05.2 - Development Planning - Spec. Proj.
	05.3 Development Planning Land Use Management	05.3 - Development Planning Land Use Management
	05.4 Tourism	05.4 - Tourism
	05.5 Housing	05.5 - Housing
	05.6 Led & Spds	05.6 - Led & Spds
	05.7 Nlpg Unit	05.7 - Nlpg Unit
Vote 06	Community & Social Services	
	06.1 Vereeniging Airport	06.1 - Vereeniging Airport
	06.2 Vanderbijl Airport	06.2 - Vanderbijl Airport
	06.3 Emfuleni Taxi Rank	06.3 - Emfuleni Taxi Rank
	06.4 Midvaal Taxi Rank	06.4 - Midvaal Taxi Rank
	06.5 Lesedi Taxi Rank	06.5 - Lesedi Taxi Rank
	06.6 Community Services Admin	06.6 - Community Services Admin
	06.7 Public Safety	06.7 - Public Safety
	06.8 Vereeniging Theatre	06.8 - Vereeniging Theatre
	06.9 Mphahlaatsane Theatre	06.9 - Mphahlaatsane Theatre
	06.10 Sports & Recreation	06.10 - Sports & Recreation
	06.11 Heritage	06.11 - Heritage
	06.12 Sped Admin	06.12 - Sped Admin
	06.13 Hiv & Aids	06.13 - Hiv & Aids
	06.14 Primary Health Care Services	06.14 - Primary Health Care Services
	06.15 Youth Centre	06.15 - Youth Centre
	06.16 Social Development	06.16 - Social Development
	06.17 Fire & Rescue Services	06.17 - Fire & Rescue Services
	06.18 Disaster Man - Operation & Co-Ord	06.18 - Disaster Man - Operation & Co-Ord
	06.19 Cimm - Co-Ordination Centre	06.19 - Cimm - Co-Ordination Centre
Vote 07		
Vote 08		
Vote 09		

Vote 10
Vote 11
Vote 12
Vote 13
Vote 14
Vote 15
15.1
15.2
15.3
15.4
15.5
15.6
15.7
15.8

Other

Coo's Office
Igr Unit Administration
Audit Function
Risk Function
Performance Function
Utilities Admin
Special Projects
Heidelberg Airport

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

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

Secretary/PA to the Speaker:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

D. MANAGEMENT LEADERSHIP

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

Secretary/PA to the Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Chief Financial Officer	
ID Number	
Title	

Secretary/PA to the Chief Financial Officer	
ID Number	
Title	

DC42 Sedibeng - Table C1 Monthly Budget Statement Summary - M05 November

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	1 847	2 015	2 015	236	1 095	840	256	30%	2 015
Transfers and subsidies	302 065	314 247	314 247	1 318	118 495	130 936	(12 442)	-10%	314 247
Other own revenue	100 127	79 021	79 021	6 566	27 481	32 925	(5 444)	-17%	79 021
Total Revenue (excluding capital transfers and contributions)	404 039	395 284	395 284	8 119	147 071	164 702	(17 630)	-11%	395 284
Employee costs	262 313	295 644	295 644	23 991	120 844	123 086	(2 342)	-2%	295 644
Remuneration of Councillors	12 271	14 035	14 035	1 519	5 784	5 848	(64)	-1%	14 035
Depreciation & asset impairment	11 611	11 272	11 272	–	–	4 697	(4 697)	-100%	11 272
Finance charges	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	5 785	5 513	5 509	266	1 515	2 297	(782)	-34%	5 509
Transfers and subsidies	8 510	13 310	13 310	792	2 476	5 546	(3 070)	-55%	13 310
Other expenditure	71 535	72 689	72 693	3 561	20 295	30 288	(9 993)	-33%	72 693
Total Expenditure	392 005	412 463	412 463	30 519	159 914	171 862	(20 948)	-12%	412 463
Surplus/(Deficit)	12 034	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)	3 318	-46%	(17 179)
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)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)	3 318	-46%	(17 179)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)	3 318	-46%	(17 179)
Capital expenditure & funds sources									
Capital expenditure	1 806	2 445	2 445	–	308	1 019	(711)	-70%	2 445
Capital transfers recognised	582	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1 223	2 445	2 445	–	308	1 019	(711)	-70%	2 445
Total sources of capital funds	1 806	2 445	2 445	–	308	1 019	(711)	-70%	2 445
Financial position									
Total current assets	661 923	8 569	8 569	–	45 475	–	–	–	8 569
Total non current assets	94 600	75 787	75 787	–	94 908	–	–	–	75 787
Total current liabilities	199 265	182 404	182 404	–	221 899	–	–	–	182 404
Total non current liabilities	30 332	28 872	28 872	–	29 854	–	–	–	28 872
Community wealth/Equity	(108 568)	(109 741)	(109 741)	–	(111 370)	–	–	–	(109 741)
Cash flows									
Net cash from (used) operating	56 924	4 368	4 368	(4 849)	23 919	1 820	(22 099)	-12.14%	4 368
Net cash from (used) investing	(1 806)	(2 445)	(2 445)	–	(308)	(1 019)	(711)	70%	(2 445)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	65 299	7 577	7 577	–	42 040	6 455	(35 584)	-551%	20 352
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis	–	–	–	–	7 839	–	–	954	8 794
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis	–	–	–	–	–	–	–	–	–
Total Creditors	27 189	24 936	22 886	–	–	–	–	146 727	221 738

DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		327 584	311 789	311 789	1 156	118 932	129 912	(10 980)	-8%	311 789
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		327 584	311 789	311 789	1 156	118 932	129 912	(10 980)	-8%	311 789
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 527	4 897	4 897	48	279	2 040	(1 761)	-86%	4 897
Community and social services		2 353	3 322	3 322	38	189	1 384	(1 195)	-86%	3 322
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		174	1 575	1 575	10	90	656	(566)	-86%	1 575
<i>Economic and environmental services</i>		69 018	73 586	73 586	6 915	27 860	30 661	(2 801)	-9%	73 586
Planning and development		2 489	2 606	2 606	452	1 026	1 086	(60)	-6%	2 606
Road transport		66 529	70 980	70 980	6 424	26 834	29 575	(2 741)	-9%	70 980
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	5 213	5 012	5 012	-	-	2 089	(2 089)	-100%	5 012
Total Revenue - Functional	2	404 342	395 284	395 284	8 119	147 071	164 702	(17 630)	-11%	395 284
Expenditure - Functional										
<i>Governance and administration</i>		205 584	218 985	218 055	17 034	84 465	90 859	(6 394)	-7%	218 055
Executive and council		46 340	52 709	52 866	4 766	22 412	22 005	407	2%	52 866
Finance and administration		153 212	159 634	158 547	11 061	59 151	66 087	(6 936)	-10%	158 547
Internal audit		6 032	6 642	6 642	1 207	2 902	2 767	134	5%	6 642
<i>Community and public safety</i>		67 062	69 498	69 520	3 591	18 437	28 966	(10 529)	-36%	69 520
Community and social services		33 235	34 749	34 757	2 449	12 650	14 462	(1 812)	-13%	34 757
Sport and recreation		3 066	3 208	3 208	260	1 377	1 337	40	3%	3 208
Public safety		5 241	5 146	5 159	373	1 861	2 149	(288)	-13%	5 159
Housing		1 930	1 755	1 755	137	690	731	(41)	-6%	1 755
Health		23 611	24 640	24 640	371	1 859	10 267	(8 407)	-82%	24 640
<i>Economic and environmental services</i>		98 893	101 859	101 867	8 427	40 735	42 445	(1 709)	-4%	101 867
Planning and development		24 729	26 455	26 455	2 230	9 303	11 023	(1 721)	-16%	26 455
Road transport		69 106	70 801	70 810	5 898	29 936	29 504	432	1%	70 810
Environmental protection		5 058	4 602	4 602	298	1 497	1 918	(420)	-22%	4 602
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		20 446	22 122	23 021	1 466	7 277	9 592	(2 316)	-24%	23 021
Total Expenditure - Functional	3	392 005	412 463	412 463	30 519	150 914	171 862	(20 948)	-12%	412 463
Surplus (Deficit) for the year		12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)	3 318	-46%	(17 179)

DC42 Sedibeng - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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
Revenue - Functional	1									
Municipal governance and administration		327 584	311 789	311 789	1 156	118 932	129 912	(10 980)	-8%	311 789
Executive and council		--	--	--	--	--	--	--		--
Mayor and Council		--	--	--	--	--	--	--		--
Municipal Manager, Town Secretary and Chief Executive		--	--	--	--	--	--	--		--
Finance and administration		327 584	311 789	311 789	1 156	118 932	129 912	(10 980)	(0)	311 789
Administrative and Corporate Support		10 074	12 043	12 043	680	2 092	5 018	(2 926)	(0)	12 043
Asset Management		--	--	--	--	--	--	--		--
Finance		317 037	299 237	299 237	438	116 802	124 682	(7 880)	(0)	299 237
Fleet Management		--	--	--	--	--	--	--		--
Human Resources		473	508	508	38	38	212	(174)	(0)	508
Information Technology		--	--	--	--	--	--	--		--
Legal Services		--	--	--	--	--	--	--		--
Marketing, Customer Relations, Publicity and Media Co-ordination		--	--	--	--	--	--	--		--
Property Services		--	--	--	--	--	--	--		--
Risk Management		--	--	--	--	--	--	--		--
Security Services		--	--	--	--	--	--	--		--
Supply Chain Management		--	--	--	--	--	--	--		--
Valuation Service		--	--	--	--	--	--	--		--
Internal audit		--	--	--	--	--	--	--		--
Governance Function		--	--	--	--	--	--	--		--
Community and public safety		2 527	4 897	4 897	48	279	2 040	(1 761)	(0)	4 897
Community and social services		2 353	3 322	3 322	38	189	1 384	(1 195)	(0)	3 322
Aged Care		--	--	--	--	--	--	--		--
Agricultural		--	--	--	--	--	--	--		--
Animal Care and Diseases		--	--	--	--	--	--	--		--
Cemeteries, Funeral Parlours and Crematoriums		--	--	--	--	--	--	--		--
Child Care Facilities		--	--	--	--	--	--	--		--
Community Halls and Facilities		2 353	3 322	3 322	38	189	1 384	(1 195)	(0)	3 322
Consumer Protection		--	--	--	--	--	--	--		--
Cultural Matters		--	--	--	--	--	--	--		--
Disaster Management		--	--	--	--	--	--	--		--
Education		--	--	--	--	--	--	--		--
Indigenous and Customary Law		--	--	--	--	--	--	--		--
Industrial Promotion		--	--	--	--	--	--	--		--
Language Policy		--	--	--	--	--	--	--		--
Libraries and Archives		--	--	--	--	--	--	--		--
Literacy Programmes		--	--	--	--	--	--	--		--
Media Services		--	--	--	--	--	--	--		--
Museums and Art Galleries		--	--	--	--	--	--	--		--
Population Development		--	--	--	--	--	--	--		--
Provincial Cultural Matters		--	--	--	--	--	--	--		--
Theatres		--	--	--	--	--	--	--		--
Zoo's		--	--	--	--	--	--	--		--
Sport and recreation		--	--	--	--	--	--	--		--
Beaches and Jetties		--	--	--	--	--	--	--		--
Casinos, Racing, Gambling, Wagering		--	--	--	--	--	--	--		--
Community Parks (including Nurseries)		--	--	--	--	--	--	--		--
Recreational Facilities		--	--	--	--	--	--	--		--
Sports Grounds and Stadiums		--	--	--	--	--	--	--		--
Public safety		--	--	--	--	--	--	--		--
Civil Defence		--	--	--	--	--	--	--		--
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	90	656	(566)	(0)	1 575

<i>Fleet Management</i>	3 725	3 059	3 059	266	1 361	1 275	86	0	3 059
<i>Human Resources</i>	13 402	13 938	13 938	1 128	5 995	5 808	187	0	13 938
<i>Information Technology</i>	22 632	24 973	24 078	1 306	6 565	10 032	(3 468)	(0)	24 078
<i>Legal Services</i>	3 884	3 787	5 287	437	2 398	1 766	632	0	5 287
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	1 771	1 823	1 823	101	650	759	(109)	(0)	1 823
<i>Property Services</i>	10 733	6 299	6 299	489	1 696	2 625	(929)	(0)	6 299
<i>Risk Management</i>	1 021	1 058	1 058	83	471	441	30	0	1 058
<i>Security Services</i>	25 360	25 796	25 800	2 095	10 826	10 750	76	0	25 800
<i>Supply Chain Management</i>	3 600	3 463	3 460	329	1 661	1 442	219	0	3 460
<i>Valuation Service</i>									
Internal audit	6 032	6 642	6 642	1 207	2 902	2 767	134	0	6 642
Governance Function	6 032	6 642	6 642	1 207	2 902	2 767	134	0	6 642
Community and public safety	67 082	69 498	69 520	3 591	18 437	28 966	(10 529)	(0)	69 520
Community and social services	33 235	34 748	34 757	2 449	12 650	14 482	(1 832)	(0)	34 757
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums									
Child Care Facilities									
Community Halls and Facilities	9 948	11 134	11 134	625	3 292	4 639	(1 347)	(0)	11 134
Consumer Protection									
Cultural Matters									
Disaster Management	7 479	7 411	7 411	580	3 024	3 088	(64)	(0)	7 411
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives									
Literacy Programmes	4 138	4 201	4 201	375	1 697	1 751	(54)	(0)	4 201
Media Services									
Museums and Art Galleries	9 051	9 263	9 272	685	3 746	3 863	(117)	(0)	9 272
Population Development									
Provincial Cultural Matters									
Theatres	2 618	2 739	2 739	185	890	1 141	(251)	(0)	2 739
Zoo's									
Sport and recreation	3 066	3 208	3 208	260	1 377	1 337	40	0	3 208
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)									
Recreational Facilities									
Sports Grounds and Stadiums	3 066	3 208	3 208	260	1 377	1 337	40	0	3 208
Public safety	5 241	5 146	5 159	373	1 861	2 149	(288)	(0)	5 159
Civil Defence	5 241	5 146	5 159	373	1 861	2 149	(288)	(0)	5 159
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection									
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control									
Pounds									
Housing	1 930	1 755	1 755	137	690	731	(41)	(0)	1 755
Housing	1 930	1 755	1 755	137	690	731	(41)	(0)	1 755
Informal Settlements									
Health	23 611	24 640	24 640	371	1 859	10 267	(8 407)	(0)	24 640
Ambulance									
Health Services	23 611	24 640	24 640	371	1 859	10 267	(8 407)	(0)	24 640
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases including									
Vector Control									
Chemical Safety									
Economic and environmental services	98 893	101 859	101 867	8 427	40 735	42 445	(1 709)	(0)	101 867
Planning and development	24 729	26 455	26 455	2 230	9 303	11 023	(1 721)	(0)	26 455
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	10 566	10 301	10 296	791	3 723	4 290	(567)	(0)	10 296
Central City Improvement District									
Development Facilitation	9 647	11 365	11 365	1 014	3 674	4 735	(1 061)	(0)	11 365

DC42 Sedibeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		317 037	299 237	299 237	438	116 802	124 682	(7 880)	-6.3%	299 237
Vote 03 - Corporate Services		4 453	4 416	4 416	76	227	1 840	(1 613)	-87.7%	4 416
Vote 04 - Roads And Transport		69 192	75 161	75 161	6 925	27 950	31 317	(3 367)	-10.8%	75 161
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		13 660	16 469	16 469	680	2 092	6 862	(4 770)	-69.5%	16 469
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	404 342	395 284	395 284	8 119	147 071	164 702	(17 630)	-10.7%	395 284
Expenditure by Vote	1									
Vote 01 - Executive & Council		46 101	52 426	52 584	4 753	22 343	21 887	456	2.1%	52 584
Vote 02 - Budget & Treasury Office		19 029	20 855	21 267	1 291	11 111	8 840	2 272	25.7%	21 267
Vote 03 - Corporate Services		131 879	132 887	132 287	9 547	47 846	55 167	(7 321)	-13.3%	132 287
Vote 04 - Roads And Transport		103 232	107 326	107 335	7 296	35 526	44 723	(9 197)	-20.6%	107 335
Vote 05 - Planning & Development		17 963	17 902	17 902	1 435	6 891	7 459	(568)	-7.6%	17 902
Vote 06 - Community & Social Services		60 524	66 975	66 997	4 388	21 079	27 915	(6 836)	-24.5%	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	1 808	6 118	5 871	247	4.2%	14 091
Total Expenditure by Vote	2	392 005	412 463	412 463	30 519	150 914	171 862	(20 948)	-12.2%	412 463
Surplus (Deficit) for the year	2	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)	3 318	-46.3%	(17 179)

06.5 - Leased Taxi Rank	-	-	-	-	-	-	-	-	-	
06.6 - Community Services Admin	12 970	16 182	16 182	1 046	3 808	6 743	(2 934)	-44%	16 182	
06.7 - Public Safety	5 241	5 146	5 159	373	1 861	2 149	(288)	-13%	5 159	
06.8 - Vereeniging Theatre	2 341	2 464	2 464	163	766	1 027	(261)	-25%	2 464	
06.9 - Mphahlele Theatre	277	274	274	22	125	114	11	9%	274	
06.10 - Sports & Recreation	1 644	1 735	1 735	143	777	723	54	8%	1 735	
06.11 - Heritage	9 051	9 263	9 272	685	3 746	3 863	(117)	-3%	9 272	
06.12 - Srach Admin	1 422	1 473	1 473	117	599	614	(14)	-2%	1 473	
06.13 - Hiv & Aids	2 622	2 471	2 471	190	962	1 029	(68)	-7%	2 471	
06.14 - Primary Health Care Services	1 196	1 239	1 239	96	479	516	(37)	-7%	1 239	
06.15 - Youth Centre	5 174	6 159	6 159	253	1 312	2 566	(1 254)	-48%	6 159	
06.16 - Social Development	4 138	4 201	4 201	375	1 697	1 751	(54)	-3%	4 201	
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	
06.18 - Disaster Man - Operation & Co-Ord	7 479	7 411	7 411	590	3 024	3 098	(64)	-2%	7 411	
06.19 - Cimm - Co-Ordination Centre	1 756	1 818	1 818	101	650	757	(107)	-14%	1 818	
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	1 808	6 118	5 871	247	4%	14 091	
15.1 - Co's Office	254	287	287	12	69	120	(50)	-42%	287	
15.2 - Igr Unit Administration	167	21	21	-	-	9	(9)	-100%	21	
15.3 - Audit Function	6 032	6 642	6 642	1 207	2 302	2 767	134	5%	6 642	
15.4 - Risk Function	1 021	1 058	1 058	83	471	441	30	7%	1 058	
15.5 - Performance Function	1 078	1 139	1 139	50	518	475	44	9%	1 139	
15.6 - Utilities Admin	4 724	4 945	4 945	456	2 158	2 060	98	5%	4 945	
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	392 005	412 463	412 463	30 519	150 914	171 862	(20 948)	(0)	412 463
Surplus (Deficit) for the year	2	12 337	(17 178)	(17 178)	(22 399)	(9 842)	(7 160)	3 318	(0)	(17 178)

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) - M05 November

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Rental of facilities and equipment	367	166	166	31	141	69	72	104%	166	
Interest earned - external investments	1 847	2 015	2 015	236	1 056	840	256	30%	2 015	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licences and permits	174	1 575	1 575	10	90	656	(566)	-86%	1 575	
Agency services	66 529	70 980	70 980	6 424	28 334	29 575	(2 241)	-9%	70 980	
Transfers and subsidies	302 065	314 247	314 247	1 318	118 495	130 936	(12 442)	-10%	314 247	
Other revenue	33 058	6 261	6 261	101	416	2 609	(2 193)	-84%	6 261	
Gains	-	40	40	-	-	17	(17)	-100%	40	
Total Revenue (excluding capital transfers and contributions)	404 039	395 284	395 284	8 119	147 071	164 702	(17 630)	-11%	395 284	
Expenditure By Type										
Employee related costs	282 313	295 644	295 644	23 991	120 844	123 186	(2 342)	-2%	295 644	
Remuneration of councillors	12 271	14 035	14 035	1 519	5 784	5 848	(64)	-1%	14 035	
Debt impairment	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	11 611	11 272	11 272	-	-	4 697	(4 697)	-100%	11 272	
Finance charges	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	
Inventory consumed	5 765	5 513	5 509	266	1 515	2 297	(782)	-34%	5 509	
Contracted services	34 933	39 032	40 532	1 592	6 696	16 451	(9 755)	-59%	40 532	
Transfers and subsidies	8 510	13 310	13 310	792	2 476	5 546	(3 070)	-55%	13 310	
Other expenditure	36 586	33 617	32 121	2 359	13 599	13 820	(222)	-2%	32 121	
Losses	16	40	40	-	-	17	(17)	-100%	40	
Total Expenditure	392 065	412 463	412 463	30 519	150 914	171 862	(20 948)	-12%	412 463	
Surplus/(Deficit)	12 934	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)	3 318	(0)	(17 179)	
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 Corporates, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)			(17 179)	
Taxation										
Surplus/(Deficit) after taxation	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)			(17 179)	
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)			(17 179)	
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year	12 337	(17 179)	(17 179)	(22 399)	(3 842)	(7 160)			(17 179)	

Internally generated funds		1 223	2 445	2 445	-	308	1 019	(711)	-70%	2 445
Total Capital Funding		1 806	2 445	2 445	-	308	1 019	(711)	-70%	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 - Vanderbijl Airport	-	-	-	-	-	-	-	-	-	-
06.3 - Emfuleni Taxi Rank	-	-	-	-	-	-	-	-	-	-
06.4 - Midvaal Taxi Rank	-	-	-	-	-	-	-	-	-	-
06.5 - Lesed Taxi Rank	-	-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin	-	-	-	-	-	-	-	-	-	-
06.7 - Public Safety	-	-	-	-	-	-	-	-	-	-
06.8 - Vereeniging Theatre	-	-	-	-	-	-	-	-	-	-
06.9 - Mphahlatane 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 Lini Administration	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	1 806	2 445	2 445	-	308	1 019	(711)	(0)	2 445	
Total Capital Expenditure	1 806	2 445	2 445	-	308	1 019	(711)	(0)	2 445	

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

DC42 Sedibeng - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2021/22		Budget Year 2022/23		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		673 917	6 961	6 961	36 834	6 961
Call investment deposits		6	-	-	801	-
Consumer debtors		-	-	-	-	-
Other debtors		8 000	1 245	1 245	7 839	1 245
Current portion of long-term receivables		-	-	-	-	-
Inventory		(0)	362	362	-	362
Total current assets		681 923	8 569	8 569	45 475	8 569
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		88 483	70 186	70 186	88 791	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
Total non current assets		94 600	75 787	75 787	94 908	75 787
TOTAL ASSETS		776 523	84 356	84 356	140 383	84 356
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		135	117	117	161	117
Trade and other payables		199 129	182 287	182 287	221 738	182 287
Provisions		-	-	-	-	-
Total current liabilities		199 265	182 404	182 404	221 899	182 404
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		30 332	28 872	28 872	29 854	28 872
Total non current liabilities		30 332	28 872	28 872	29 854	28 872
TOTAL LIABILITIES		229 597	211 275	211 275	251 753	211 275
NET ASSETS	2	546 926	(126 920)	(126 920)	(111 370)	(126 920)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(108 568)	(109 741)	(109 741)	(111 370)	(109 741)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(108 568)	(109 741)	(109 741)	(111 370)	(109 741)

DC42 Sedibeng - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		366 769	320 022	320 022	26 691	263 781	133 342	130 439	98%	320 022
Transfers and Subsidies - Operational		301 711	314 247	314 247	578	4 248	130 936	(126 688)	-97%	314 247
Transfers and Subsidies - Capital								-		
Interest		1 847	2 015	2 015	236	1 095	840	256	30%	2 015
Dividends								-		
Payments										
Suppliers and employees		(613 403)	(631 916)	(631 916)	(32 354)	(245 206)	(263 298)	(18 093)	7%	(631 916)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 924	4 368	4 368	(4 849)	23 919	1 820	(22 099)	-1214%	4 368
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(1 806)	(2 445)	(2 445)	-	(308)	(1 019)	(711)	70%	(2 445)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 806)	(2 445)	(2 445)	-	(308)	(1 019)	(711)	70%	(2 445)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		55 118	1 923	1 923	(4 849)	23 611	801			1 923
Cash/cash equivalents at beginning:		10 181	5 654	5 654	(4 817)	18 429	5 654			18 429
Cash/cash equivalents at month/year end:		65 299	7 577	7 577		42 040	6 455			20 352

DC42 Sedibeng - Supporting Table SC1 Material variance explanations - M05 November

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

DC42 Sedibeng - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-183.4%	-166.1%	-166.1%	-199.1%	-166.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	342.2%	4.7%	4.7%	20.5%	4.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		338.2%	3.8%	3.8%	17.0%	3.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.0%	0.3%	0.3%	5.3%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		69.9%	74.8%	74.8%	82.2%	74.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.3%	1.1%	0.6%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		2.9%	2.9%	2.9%	0.0%	3.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	696146600.0%	696146600.0%	0.0%	696146600.0%

DC42 Sedibeng - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200												
Trade and Other Receivables from Exchange Transactions - Electricity	1300												
Receivables from Non-exchange Transactions - Property Rates	1400												
Receivables from Exchange Transactions - Waste Water Management	1500												
Receivables from Exchange Transactions - Waste Management	1600												
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Arrear Debtor Accounts	1810												
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900					7 839			954	8 794	8 794		954
Total By Income Source	2000					7 839			954	8 794	8 794		954
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200												
Commercial	2300												
Households	2400												
Other	2500												
Total By Customer Group	2600												

DC42 Sedibeng - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400	471	-	-	-	-	-	-	-	-	471
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	26 717	24 936	22 886	-	-	-	-	146 727		221 267
Total By Customer Type	1000	27 189	24 936	22 886	-	-	-	-	146 727		221 738

DC42 Sedibeng - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2021/22			Budget Year: 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		289 954	299 280	299 280	647	116 435	124 700	(8 265)	-6.6%	299 280
Equitable Share		285 545	293 991	293 991	--	114 656	122 496	(7 840)	-6.4%	293 991
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	122	416	535	(118)	-22.2%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	34	337	563	(247)	-42.3%	1 400
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Public Transport Network Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant	3	2 186	2 606	2 606	492	1 026	1 086	(60)	-5.5%	2 606
Water Services Infrastructure Grant		--	--	--	--	--	--	--	--	--
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
Provincial Government:		11 561	14 967	14 967	670	2 060	6 236	(4 176)	-67.0%	14 967
Capacity Building and Other Grants		11 561	14 967	14 967	670	2 060	6 236	(4 176)	-67.0%	14 967
Other transfers and grants [insert description]		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		550	--	--	--	--	--	--	--	--
National Youth Development Agency		550	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
Public Service Commission		--	--	--	--	--	--	--	--	--
Total Operating Transfers and Grants	5	302 065	314 247	314 247	1 318	118 495	130 936	(12 442)	-9.5%	314 247
Capital Transfers and Grants										
National Government:		302	--	--	--	--	--	--	--	--
Municipal Disaster Relief Grant		--	--	--	--	--	--	--	--	--
Rural Road Asset Management Systems Grant		302	--	--	--	--	--	--	--	--
Provincial Government:		--	--	--	--	--	--	--	--	--
Capacity Building and Other Grants		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
[insert description]		--	--	--	--	--	--	--	--	--
Parent Municipality		--	--	--	--	--	--	--	--	--
Total Capital Transfers and Grants	5	302	--	--	--	--	--	--	--	--
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	302 367	314 247	314 247	1 318	118 495	130 936	(12 442)	-9.5%	314 247

DC42 Sedibeng - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2021/22		Budget Year: 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		357 939	377 926	376 980	28 263	140 952	157 080	(16 128)	-10.3%	376 980
Equitable Share		353 804	372 637	371 691	27 616	139 173	154 876	(15 703)	-10.1%	371 691
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	122	416	535	(118)	-22.2%	1 283
Local Government Financial Management Grant		926	1 400	1 400	34	337	583	(247)	-42.3%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	492	1 026	1 086	(60)	-5.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 661	16 504	16 504	670	2 361	6 877	(4 515)	-65.7%	16 504
Capacity Building and Other Grants		14 661	16 504	16 504	670	2 361	6 877	(4 515)	-65.7%	16 504
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		373 150	394 430	393 484	28 933	143 313	163 956	(20 643)	-12.6%	393 484
Capital expenditure of Transfers and Grants										
National Government:		582	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		280	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		582	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		373 732	394 430	393 484	28 933	143 313	163 956	(20 643)	-12.6%	393 484

DC42 Sedibeng - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

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

Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities	2									
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities	4									
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		294 584	309 679	309 679	25 510	126 628	129 034	(2 406)	-2%	309 679
% increase	4		5.1%	5.1%						5.1%
TOTAL MANAGERS AND STAFF		282 313	295 644	295 644	23 991	120 844	123 186	(2 342)	-2%	295 644

DC42 Sedibeng - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	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	
Cash Receipts By Source																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment		15	13	17	64	31	14	14	14	14	14	14	(58)	166	375	180	
Interest earned - external investments		111	179	309	261	236	168	168	168	168	168	168	(88)	2 015	1 141	2 190	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits		55	10	5	10	10	131	131	131	131	131	131	698	1 575	1 575	1 712	
Agency services		-	5 747	7 128	7 536	6 424	5 915	5 915	5 915	5 915	5 915	5 915	8 656	70 980	79 027	77 141	
Transfers and Subsidies - Operational		1 824	1 846	-	-	578	26 187	26 187	26 187	26 187	26 187	26 187	152 875	314 247	618 832	329 927	
Other revenue		140 291	26 757	28 110	21 333	20 226	20 608	20 608	20 608	20 608	20 608	20 608	(113 066)	247 302	(49 269)	247 845	
Cash Receipts by Source		142 296	34 552	35 569	29 204	27 505	53 024	53 024	53 024	53 024	53 024	53 024	49 017	636 284	651 682	658 995	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		142 296	34 552	35 569	29 204	27 505	53 024	53 024	53 024	53 024	53 024	53 024	49 017	636 284	651 682	658 995	
Cash Payments by Type																	
Employee related costs		24 623	25 024	27 409	24 497	26 453	25 807	25 807	25 807	25 807	25 807	25 807	26 833	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	28 517	3 670	5 113	26 853	26 853	26 853	26 853	26 853	26 853	42 261	322 237	335 974	342 681	
Cash Payments by Type		80 910	50 294	55 927	28 167	31 566	52 660	52 660	52 660	52 660	52 660	52 660	69 094	631 916	656 167	666 041	
Other Cash Flows/Payments by Type																	
Capital assets		45	87	161	14	-	204	204	204	204	204	204	915	2 445	1 320	1 282	
Repayment of borrowing																	
Other Cash Flows/Payments		395	499	74	699	788	-	-	-	-	-	-	(2 455)	-	-	-	
Total Cash Payments by Type		81 351	50 881	56 162	28 881	32 354	52 863	52 863	52 863	52 863	52 863	52 863	67 553	634 361	657 487	667 323	
NET INCREASE/(DECREASE) IN CASH HELD		60 945	(16 329)	(20 593)	323	(4 849)	160	160	160	160	160	160	(18 536)	1 923	(5 805)	(8 328)	
Cash/cash equivalents at the month/year beginning:		18 429	79 374	63 045	42 452	42 775	37 926	38 086	38 247	38 407	38 567	38 727	38 888	18 429	20 352	14 546	
Cash/cash equivalents at the month/year end:		79 374	63 045	42 452	42 775	37 926	38 086	38 247	38 407	38 567	38 727	38 888	20 352	20 352	14 546	6 218	

DC42 Sedibeng - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	Budget Year 2022/23									
	2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
R thousands										
<u>Monthly expenditure performance trend</u>										
July	150	204	204	45	45	204	159	77.8%	2%	
August	150	204	204	87	133	408	275	67.4%	5%	
September	150	204	204	161	294	611	317	51.9%	12%	
October	150	204	204	14	308	815	507	62.2%	13%	
November	150	204	204	-	-	1 019	-	-	-	
December	150	204	204	-	-	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	-	-	-	
Total Capital expenditure	1 806	2 445	2 445	308						

Machinery and Equipment		66	-	-	-	-	-	-	-
Machinery and Equipment		66	-	-	-	-	-	-	-
Transport Assets		204	1 266	1 266	-	-	528	528	100.0%
Transport Assets		204	1 266	1 266	-	-	528	528	100.0%
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	440	1 266	1 266	-	-	528	528	100.0%

Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1 196	800	800	-	278	333	56	16.7%	800
Computer Equipment	1 196	800	800	-	278	333	56	16.7%	800
Furniture and Office Equipment	161	279	279	-	30	116	86	73.9%	279
Furniture and Office Equipment	161	279	279	-	30	116	86	73.9%	279

DC42 Sedibeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 767	2 103	1 204	74	171	502	331	66.0%	1 204
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet 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		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 767	2 103	1 204	74	171	502	331	66.0%	1 204
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		669	804	804	74	171	335	164	49.0%	804
Distribution Layers		1 098	1 299	400	-	-	167	167	100.0%	400
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		24	30	30	-	29	13	(17)	-135.3%	30

Community Facilities	24	30	30	-	29	13	(17)	-135.3%	30
Halls	-	-	-	-	-	-	-	-	-
Centres	24	30	30	-	29	13	(17)	-135.3%	30
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1 200	900	900	85	346	375	29	7.6%	900
Operational Buildings	1 200	900	900	85	346	375	29	7.6%	900
Municipal Offices	1 200	900	900	85	346	375	29	7.6%	900
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	187	172	172	-	4	71	67	94.3%	172
Furniture and Office Equipment	187	172	172	-	4	71	67	94.3%	172

Machinery and Equipment		146	200	200	56	118	83	(35)	-41.6%	200
Machinery and Equipment		146	200	200	56	118	83	(35)	-41.6%	200
Transport Assets		1 652	1 908	1 908	22	171	795	624	78.4%	1 908
Transport Assets		1 652	1 908	1 908	22	171	795	624	78.4%	1 908
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	4 977	5 312	4 414	238	840	1 838	999	54.3%	4 414

DC42 Sedibeng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		1 028	649	649	--	--	270	270	100.0%	649
Roads Infrastructure		473	501	501	--	--	209	209	100.0%	501
Roads		473	501	501	--	--	209	209	100.0%	501
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		--	--	--	--	--	--	--		--
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		5	5	5	--	--	2	2	100.0%	5
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		5	5	5	--	--	2	2	100.0%	5
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		--	--	--	--	--	--	--		--
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		--	--	--	--	--	--	--		--
Pump Station										
Reticalation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet 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		59	143	143	--	--	59	59	100.0%	143
Sand Pumps		59	143	143	--	--	59	59	100.0%	143
Piers		--	--	--	--	--	--	--		--
Revelments		--	--	--	--	--	--	--		--
Promenades		--	--	--	--	--	--	--		--
Capital Spares										
Information and Communication Infrastructure		--	--	--	--	--	--	--		--
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		1 718	1 707	1 707	--	--	711	711	100.0%	1 707

Community Facilities	1 718	1 707	1 707	-	-	711	711	100.0%	1 707
Halls	393	393	393	-	-	164	164	100.0%	393
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	33	33	33	-	-	14	14	100.0%	33
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	849	848	848	-	-	353	353	100.0%	848
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	71	61	61	-	-	26	26	100.0%	61
Taxi Ranks/Bus Terminals	373	373	373	-	-	155	155	100.0%	373
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	810	930	930	-	-	387	387	100.0%	930
Operational Buildings	810	930	930	-	-	387	387	100.0%	930
Municipal Offices	764	885	885	-	-	369	369	100.0%	885
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	46	44	44	-	-	18	18	100.0%	44
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	823	1 358	1 358	-	-	566	566	100.0%	1 358
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	823	1 358	1 358	-	-	566	566	100.0%	1 358
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	823	1 358	1 358	-	-	566	566	100.0%	1 358
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	4 925	5 464	5 464	-	-	2 277	2 277	100.0%	5 464
Computer Equipment	4 925	5 464	5 464	-	-	2 277	2 277	100.0%	5 464
Furniture and Office Equipment	1 159	443	443	-	-	185	185	100.0%	443
Furniture and Office Equipment	1 159	443	443	-	-	185	185	100.0%	443

Machinery and Equipment		790	677	677	-	-	282	282	100.0%	677
Machinery and Equipment		790	677	677	-	-	282	282	100.0%	677
Transport Assets		358	45	45	-	-	19	19	100.0%	45
Transport Assets		358	45	45	-	-	19	19	100.0%	45
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	11 611	11 272	11 272	-	-	4 697	4 697	100.0%	11 272

Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	9	100	100	-	-	42	42	100.0%	100

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 - - - - -

Chart C4 Consumer Debtors (total by Debtor Customer Category)

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

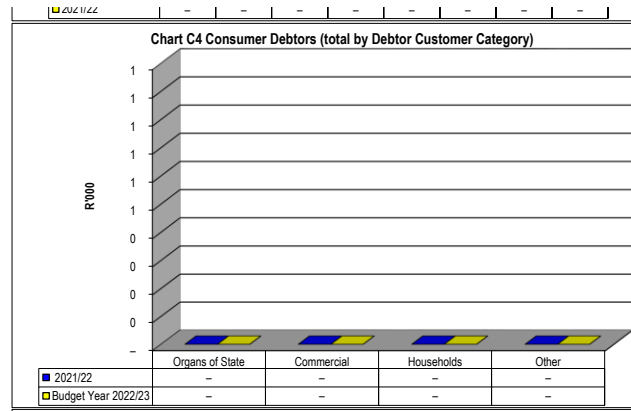
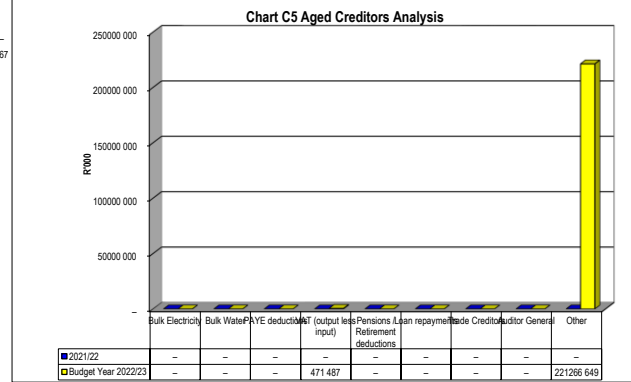


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2021/22	-	-	-	-	-	-	-	-	-
Budget Year 2022/	-	-	-	471	-	-	-	-	221 367



MONTHLY FINANCIAL MANAGEMENT REPORT AS AT END DECEMBER 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 DECEMBER 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 DECEMBER 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 end of DECEMBER 2022 is indicated in the different schedules as listed below.

5. EXECUTIVE SUMMARY

Item of Financial Position/ Performance	Actual NOVEMBER 2022	Actual DECEMBER 2022	Trend Analysis
Current Assets			
(Table SC3) Debtors	R 7 839 463	R 9 341 598	Increase due to Provincial Department Transport theft investigation on licensing department.
Cash & cash equivalents:			
Cashbook balance (bank reconciliation) Primary	R 3 798 522	R 24 125 588	Increase due to second tranche of equitable share received in December
Cashbook balance (bank reconciliation) Licensing	R 32 338 842	R 34 017 765	
Current Liabilities			
(Table SC4) Creditors	R 221 738 136	R 169 680 982	Decrease due to Licensing fees paid in December
Cash Flow			
(Table C7) Receipts	R 27 504 509	R 122 585 824	Increase due to second tranche of equitable share received in December
Payments	R 32 353 919	R 99 139 170	
Cash flow closing balance	R 42 039 524	R 66 133 086	
Cost Coverage indicator	1.06	1.70	Increase due to second tranche of equitable share received in December
(Table C2) Operating Revenue for Month	R 8 119 260	R 108 519 324	Received to date 64.66% (benchmark 50%).
Operating	R 30 518 738	R 32 733 823	Spent to date 42.81% (bench

Item of Financial Position/ Performance	Actual NOVEMBER 2022	Actual DECEMBER 2022	Trend Analysis
Expenditure for Month (Table C5) Capital Expenditure	R 0	R 37 389	mark 50%). Total Capex budget spent to date is 14.13% (benchmark 50%) for Month.
(Table C6) Total Assets	R 140 382 556	R 163 951 447	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 251 752 678	R 199 643 063	
Total Net Liabilities	R (111 370 122)	R (35 691 616)	
MFMA Compliance			
Monthly reports	MFMA 71,66	MFMA 71,66	Submit monthly reports on budget implementation and employee costs.
Budget	MFMA 75(1) MFMA 53 MFMA 71 MFMA 66 MFMA 21 (1)(b)	MFMA 71 MFMA 54(1)	Submit monthly report on the budget Review implementation of budget and service delivery and budget implementation plan
Quarterly Reports		MFMA 11 MFMA sec 52	Quarterly Withdrawals Quarter 1 reporting

5.1 Table C4 Monthly budget statement

DC42 Sedibeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December											Trend Analysis
Description	Ref	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	
Revenue By Source	0	0	0	0	0	0	0	0	0	0	
Property rates	0	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	0	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	0	-	-	-	-	-	-	-	-	-	
0	0	-	-	-	-	-	-	-	0%	-	
Rental of facilities and equipment	0	367	166	166	129	270	83	188	227%	166	Revenue based on townhalls booking
Interest earned - external investments	0	1 847	2 015	2 015	257	1 353	1 008	345	34%	2 015	July interest received in first of December 2022.
Interest earned - outstanding debt	0	-	-	-	-	-	-	-	-	-	
Dividends received	0	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	0	-	-	-	-	-	-	-	-	-	
Licences and permits	0	174	1 575	1 575	30	120	788	(668)	-85%	1 575	Revenue based on air quality license renewals.
Agency services	0	66 529	70 980	70 980	6 181	33 015	35 490	(2 475)	-7%	70 980	Revenue always 1 month in arrears.
Transfers and subsidies	0	302 065	314 247	314 247	99 977	218 472	157 123	61 349	39%	314 247	
Other revenue	0	33 058	6 261	6 261	1 932	2 348	3 130	(782)	-25%	6 261	
Gains	0	-	40	40	12	12	20	(8)	-40%	40	
		404 039	395 284	395 284	108 519	255 591	197 642	57 949	29%	395 284	
Total Revenue (excluding capital transfers and contributions)	0	0	-	-	-	-	-	-	-	-	
Expenditure By Type	0	0	-	-	-	-	-	-	-	-	
Employee related costs	0	282 313	295 644	295 644	23 663	144 507	147 823	(3 317)	-2%	295 644	Increase due to salary increment in line with the budget.
Remuneration of councillors	0	12 271	14 035	14 035	1 135	6 919	7 018	(99)	-1%	14 035	
Debt impairment	0	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	0	11 611	11 272	11 272	-	-	5 636	(5 636)	-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	5 559	292	1 807	2 763	(956)	-35%	5 559	Expenses done based on needs analysis.
Contracted services	0	34 933	39 032	40 482	1 769	8 465	19 884	(11 419)	-57%	40 482	Municipal Health services one month in arrears.
Transfers and subsidies	0	8 510	13 310	13 310	2 151	4 627	6 655	(2 028)	-30%	13 310	Expenses based on grant utilization.
Other expenditure	0	36 586	33 617	32 121	3 725	17 324	16 435	889	5%	32 121	Expenses done based on needs analysis.
Losses	0	16	40	40	-	-	20	(20)	-100%	40	
Total Expenditure	0	392 005	412 463	412 463	32 734	183 648	206 234	(22 586)	-11%	412 463	
Surplus/(Deficit)	0	0	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National)	0	12 034	(17 179)	(17 179)	75 786	71 943	(8 592)	80 535	(0)	(17 179)	
Transfers and subsidies - capital (monetary allocations) (National)	0	302	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital	0	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	0	12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	-	-	(17 179)	
Taxation	0	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	0	12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	-	-	(17 179)	
Attributable to minorities	0	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	0	12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	-	-	(17 179)	
Share of surplus/ (deficit) of associate	0	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	0	12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	-	-	(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	
Total Revenue (excluding capital transfers and contributions)	0	404 342	395 284	395 284	108 519	255 591	197 642			395 284	

Cash flow Analysis for the Month of December 2022

Cash Flow Statement - July 2022 to June 2023													
	ACTUAL						PROJECTED						Total
	July	August	September	October	November	December	January	February	March	April	May	June	
Opening Balance	3 773 615	39 703 369	2 085 123	3 306 497	3 893 619	3 797 933	24 122 650	3 300 373	(20 681 972)	18 671 452	364 504	(20 458 913)	3 773 615
													-
Cash Inflow	116 800 986	12 874 913	56 875 133	30 424 077	33 132 361	120 565 036	25 673 773	26 237 850	97 224 889	27 613 320	27 666 910	26 887 065	601 976 313
RSC Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	194 595	876 990	731 893	1 274 418	416 899	327 687	512 050	366 325	374 423	183 857	2 517 253	1 746 276	9 522 666
Licensing	-	10 000 000	56 000 000	29 000 000	32 000 000	20 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	25 000 000	297 000 000
Transfer from call / investment	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical aid Pensioners income	126 391	151 923	143 240	149 659	137 462	129 987	161 723	124 525	157 466	172 139	149 657	140 789	1 744 961
Subsidies and Grants	116 480 000	1 846 000	-	-	578 000	100 107 362	-	747 000	71 693 000	2 257 324	-	-	293 708 686
Less RD Cheques	-	-	-	-	-	-	-	-	-	-	-	-	-
													-
Cash Outflow	(80 871 232)	(50 493 159)	(55 653 759)	(29 836 955)	(33 228 047)	(100 240 319)	(46 496 050)	(50 220 195)	(57 871 465)	(45 920 268)	(48 490 327)	(52 700 427)	(652 022 203)
Salaries	(24 874 105)	(25 551 587)	(27 919 210)	(26 875 655)	(23 799 993)	(26 440 473)	(24 369 291)	(26 802 897)	(24 748 251)	(25 018 706)	(25 711 115)	(25 809 365)	(307 920 648)
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundries	-	-	-	-	-	-	-	-	-	-	-	-	-
Licensing	(48 635 554)	(17 614 630)	(24 135 527)	-	-	(48 984 451)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(18 000 000)	(247 370 162)
Other Creditors	(7 361 573)	(7 326 942)	(3 599 022)	(2 961 300)	(9 428 054)	(24 815 395)	(4 126 759)	(5 417 298)	(15 123 214)	(2 901 562)	(4 779 212)	(8 891 062)	(96 731 393)
External Int/Red	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to call	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	39 703 369	2 085 123	3 306 497	3 893 619	3 797 933	24 122 650	3 300 373	(20 681 972)	18 671 452	364 504	(20 458 913)	(46 272 275)	(46 272 275)

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

Description	Original Budget	Adjustment Budget	Grants tranche received for the month	Total Grants Received July to date	Total Grants Spent July to date	Actual November	Actual December	Balance	Comment
RAMS	2 606 000	0	-	1 824 000	1 426 234	491 627	400 243	397 766	Interns Stipend
FMG	1 400 000	0	0	1 400 000	370 293	33 748	33 748	1 029 707	Interns Stipend
EPWP	1 283 000	0	0	899 000	555 965	121 867	139 840	343 035	Expenditure incurred for EPWP grants programs managed by SPED
HIV&AIDS	12 027 000	0	0	2 059 997	4 071 298.23	670 371	2 011 301	-2 011 301	Payment of salaries
Aerotropolis sector	0	1 140 435	0	1 140 435	200 340	0.00	200 340.00	940 095	Utilised to conduct feasibility study on the aerotropolis in the sedibeng Region
Boipatong Monument	2 940 000	0	0	0	0	0	0	0	Salaries
Total	20 256 000	1 140 435	0	7 323 432	6 624 129	1 317 612	2 785 471	699 303	

6. DISCUSSIONS

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

6.1 Financial Position

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

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

a) Current Assets

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

The debtor's book balance of the municipality as attached in annexure A is R 10 295 698 less bad debts impairment R 954 100 resulting to R 9 341 598.

0-30 days	31-60	61-90	91-120	121-150	151-180	181-1 Yr	Over 1 Yr	Total
1 502 135	0	0	0	7 839 463	0	0	954 100	10 295 698

Bank reconciliation

Annexure” C1 – 4” indicate the bank reconciliations prepared for the month of November 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 58 138 353 as at end of December.

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

b) Current Liabilities

Creditors' Age Analysis

Annexure “D” represents the creditors’ age analysis of R 169 680 982 payable to the creditors in December 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
22 953 576	0	0	0	0	0	0	146 727 406	169 680 982

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 122 585 824. Outgoing payments were made to the amount of R 99 139 170. Taking into account the opening cashbook balance, this left a favorable closing balance of R 66 133 086 as end of December. 2022 period, which shows a decrease margin from last month’s closing balance.

Cost coverage indicator.

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

$$\text{The cost coverage formula} = \frac{= (58\,143\,353) + R0}{R\,34\,368\,582}$$

$$= \underline{1.70 \text{ TIMES}}$$

The cost coverage of the municipality indicates 1.70 monthly fixed operating expenditure and shows that the cash flow of the municipality is unfavorable. Our cash formula on hand must cover at least until end of February 2023 as the next equitable share allocation is in March 2023. The formula does not take into consideration the contingent assets and liabilities whereby if taken into consideration this will indicate that the municipality is having a liquidity problem as identified in the AG reports of 2020/2021 as well as 2021/22.

Grant allocations and expenditure:

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

Equitable Share:

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

Financial Management Grant (FMG):

Received R 1 400 000 in August .Expenditure incurred of R 33 747 in month of December 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.

Equitable Share:

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

Rural Roads Assets Management Grant

First tranche of R 1 842 000 received in August, Expenditure incurred of R 400 242 December.

HIV/Aids

No allocation received to date for HIV&AIDS, expenditure incurred for the month of December amount of R 2 011 301.

Extended Public Works Projects:

First tranche of R 321 000 received in August, second tranche of 578 000 received November.
Expenditure incurred in month of December is R 139 840.

YOUTH CENTRES (National Youth Development Agency)

No expenditure incurred during month of December.

Grant payments to Local Municipalities:

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

6.2 Financial Performance

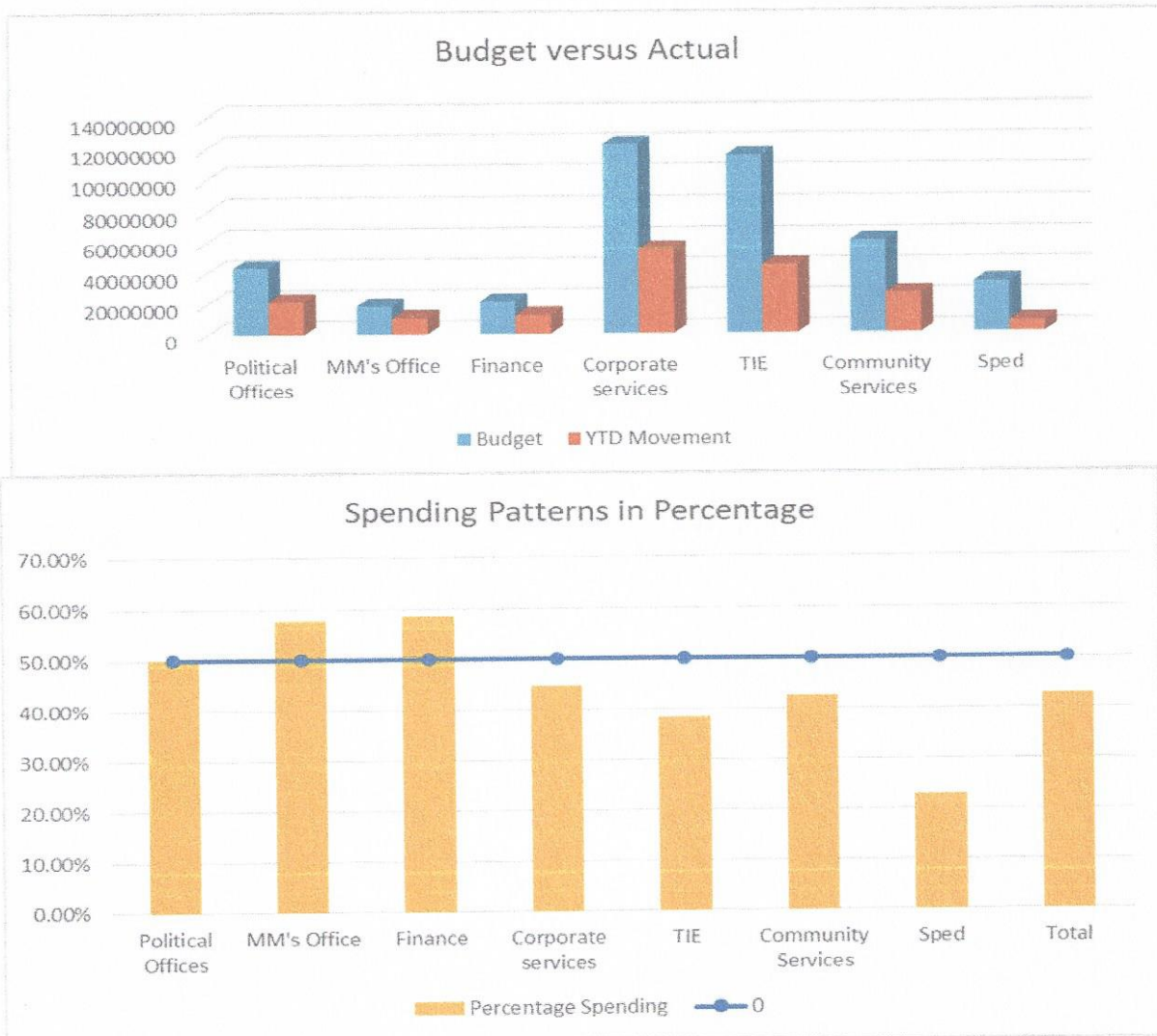
Financial performance shows the results of operations for the given period. It lists sources of revenue and expenses. The statement measures the performance of Council for a given period of time. Surplus or deficit is used to measure financial performance and directly related to the measurement of revenue 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 108 519 324 was generated in revenue R 32 733 823 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 November 2022 signals the 2nd month of the Second quarter 2022/23 financial year, spending trends ought to be around 50%. “Other Income” consists of income items such as, profit on sale of assets; skills levy income, tender income and commission on salaries.

The monthly performance indicates that total operating expenditure rate is standing at 42.81 and revenue is at 64.66% 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. No expenditure incurred for the month of December R 37 389 an amount of R 2 445 413 was funded internally for various moveable assets such as furniture & equipment, computers & printers and vehicles.

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

Description	Budget	Monthly Spending	Commitment	Movements	Balance	percentage
Furniture and equipment	279 250	0	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	37 389.57	0	315 180	484 820	39.4
Vehicles	1 266 163	0	565 329	0	700 835	0.0
Total	2 445 413	37 390	565 329	345 575	1 534 510	14.1

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 December 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

2023/01/12

Date

CLLR. JS MOCHAWWE
MMC FOR FINANCE

Date

Municipal In-year reports & supporting tables

mSCOA Version 6.6

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &
service delivery](#)



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

Preparation Instructions

Municipality Name: DC42 Sedibeng

CFO Name:

Tel: Fax:

E-Mail:

Reporting period: M/06 December

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

Vote 10
Vote 11
Vote 12
Vote 13
Vote 14
Vote 15
15.1
15.2
15.3
15.4
15.5
15.6
15.7
15.8

Other

Coo's Office
Igr Unit Administration
Audit Function
Risk Function
Performance Function
Utilities Admin
Special Projects
Heidelberg Airport

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

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 847	2 015	2 015	257	1 353	1 008	345	34%	2 015
Transfers and subsidies	302 065	314 247	314 247	99 977	218 472	157 123	61 349	39%	314 247
Other own revenue	100 127	79 021	79 021	8 285	35 766	39 511	(3 745)	-9%	79 021
Total Revenue (excluding capital transfers and contributions)	404 039	395 284	395 284	108 519	255 591	197 642	57 949	29%	395 284
Employee costs	282 313	295 644	295 644	23 663	144 507	147 823	(3 317)	-2%	295 644
Remuneration of Councilors	12 271	14 035	14 035	1 135	6 919	7 018	(98)	-1%	14 035
Depreciation & asset impairment	11 611	11 272	11 272	-	-	5 636	(5 636)	-100%	11 272
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	5 785	5 513	5 559	292	1 807	2 763	(956)	-35%	5 559
Transfers and subsidies	8 510	13 310	13 310	2 151	4 627	6 655	(2 028)	-30%	13 310
Other expenditure	71 535	72 689	72 643	5 494	25 798	36 339	(10 550)	-29%	72 643
Total Expenditure	392 005	412 463	412 463	32 734	183 648	208 234	(22 586)	-11%	412 463
Surplus/(Deficit)	12 034	(17 179)	(17 179)	75 786	71 943	(8 592)	80 535	-937%	(17 179)
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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	80 535	-937%	(17 179)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	80 535	-937%	(17 179)
Capital expenditure & funds sources									
Capital expenditure	1 806	2 445	2 445	37	346	1 223	(877)	-72%	2 445
Capital transfers recognised	582	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 223	2 445	2 445	37	346	1 223	(877)	-72%	2 445
Total sources of capital funds	1 806	2 445	2 445	37	346	1 223	(877)	-72%	2 445
Financial position									
Total current assets	681 923	8 569	8 569	-	69 008	-	-	-	8 569
Total non current assets	94 600	75 787	75 787	-	94 945	-	-	-	75 787
Total current liabilities	199 265	182 404	182 404	-	169 847	-	-	-	182 404
Total non current liabilities	30 332	28 872	28 872	-	29 796	-	-	-	28 872
Community wealth/Equity	(108 588)	(109 741)	(109 741)	-	(35 692)	-	-	-	(109 741)
Cash flows									
Net cash from (used) operating	56 924	4 368	4 368	23 447	48 050	2 184	(45 866)	-2100%	4 368
Net cash from (used) investing	(1 806)	(2 445)	(2 445)	(37)	(346)	(1 223)	(877)	72%	(2 445)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	65 299	7 577	7 577	-	66 133	6 616	(59 517)	-900%	20 352
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 502	-	-	-	7 839	-	-	954	10 296
Creditors Age Analysis									
Total Creditors	22 954	-	-	-	-	-	-	146 727	169 681

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		327 584	311 789	311 789	99 957	218 888	155 894	62 994	40%	311 789
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		327 584	311 789	311 789	99 957	218 888	155 894	62 994	40%	311 789
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 527	4 897	4 897	52	331	2 448	(2 117)	-86%	4 897
Community and social services		2 353	3 322	3 322	22	211	1 661	(1 450)	-87%	3 322
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		174	1 575	1 575	30	120	788	(668)	-85%	1 575
Economic and environmental services		69 018	73 586	73 586	6 581	34 442	36 793	(2 351)	-6%	73 586
Planning and development		2 489	2 606	2 606	400	1 426	1 303	123	9%	2 606
Road transport		66 529	70 980	70 980	6 181	33 015	35 490	(2 475)	-7%	70 980
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	5 213	5 012	5 012	1 929	1 929	2 506	(577)	-23%	5 012
Total Revenue - Functional	2	404 342	395 284	395 284	108 519	255 591	197 642	57 949	28%	395 284
Expenditure - Functional										
Governance and administration		205 584	218 985	218 055	19 342	103 806	109 030	(5 224)	-5%	218 055
Executive and council		46 340	52 709	52 866	4 226	26 638	26 414	225	1%	52 866
Finance and administration		153 212	159 634	158 547	13 514	72 864	79 296	(6 631)	-8%	158 547
Internal audit		6 032	6 642	6 642	1 602	4 504	3 321	1 183	36%	6 642
Community and public safety		67 062	69 496	69 520	3 849	22 286	34 759	(12 473)	-36%	69 520
Community and social services		33 235	34 749	34 757	2 500	15 150	17 378	(2 229)	-13%	34 757
Sport and recreation		3 066	3 208	3 208	360	1 737	1 604	133	8%	3 208
Public safety		5 241	5 146	5 159	435	2 296	2 579	(283)	-11%	5 159
Housing		1 930	1 755	1 755	181	872	877	(6)	-1%	1 755
Health		23 611	24 640	24 640	373	2 233	12 320	(10 088)	-82%	24 640
Economic and environmental services		98 893	101 859	101 867	7 792	48 527	50 934	(2 406)	-5%	101 867
Planning and development		24 729	26 455	26 455	2 038	11 341	13 228	(1 887)	-14%	26 455
Road transport		69 106	70 801	70 810	5 432	35 367	35 405	(37)	0%	70 810
Environmental protection		5 058	4 602	4 602	322	1 819	2 301	(482)	-21%	4 602
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		20 446	22 122	23 021	1 751	9 028	11 511	(2 483)	-22%	23 021
Total Expenditure - Functional	3	392 005	412 463	412 463	32 734	183 648	206 234	(22 586)	-11%	412 463
Surplus/ (Deficit) for the year		12 337	(17 179)	(17 179)	75 786	71 943	(8 592)	80 535	-937%	(17 179)

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

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
Revenue - Functional	1									
Municipal governance and administration		327 584	311 789	311 789	99 957	218 888	155 894	62 994	40%	311 789
Executive and council		--	--	--	--	--	--	--		--
Mayor and Council		--	--	--	--	--	--	--		--
Municipal Manager, Town Secretary and Chief Executive		--	--	--	--	--	--	--		--
Finance and administration		327 584	311 789	311 789	99 957	218 888	155 894	62 994	0	311 789
Administrative and Corporate Support		10 074	12 043	12 043	2 011	4 104	6 022	(1 918)	(0)	12 043
Asset Management		--	--	--	--	--	--	--		--
Finance		317 037	299 237	299 237	97 704	214 506	149 619	64 887	0	299 237
Fleet Management		--	--	--	--	--	--	--		--
Human Resources		473	508	508	242	279	254	25	0	508
Information Technology		--	--	--	--	--	--	--		--
Legal Services		--	--	--	--	--	--	--		--
Marketing, Customer Relations, Publicity and Media Co-ordination		--	--	--	--	--	--	--		--
Property Services		--	--	--	--	--	--	--		--
Risk Management		--	--	--	--	--	--	--		--
Security Services		--	--	--	--	--	--	--		--
Supply Chain Management		--	--	--	--	--	--	--		--
Valuation Service		--	--	--	--	--	--	--		--
Internal audit		--	--	--	--	--	--	--		--
Governance Function		--	--	--	--	--	--	--		--
Community and public safety		2 527	4 897	4 897	52	331	2 448	(2 117)	(0)	4 897
Community and social services		2 353	3 322	3 322	22	211	1 661	(1 450)	(0)	3 322
Aged Care		--	--	--	--	--	--	--		--
Agricultural		--	--	--	--	--	--	--		--
Animal Care and Diseases		--	--	--	--	--	--	--		--
Cemeteries, Funeral Parlours and Crematoriums		--	--	--	--	--	--	--		--
Child Care Facilities		--	--	--	--	--	--	--		--
Community Halls and Facilities		2 353	3 322	3 322	22	211	1 661	(1 450)	(0)	3 322
Consumer Protection		--	--	--	--	--	--	--		--
Cultural Matters		--	--	--	--	--	--	--		--
Disaster Management		--	--	--	--	--	--	--		--
Education		--	--	--	--	--	--	--		--
Indigenous and Customary Law		--	--	--	--	--	--	--		--
Industrial Promotion		--	--	--	--	--	--	--		--
Language Policy		--	--	--	--	--	--	--		--
Libraries and Archives		--	--	--	--	--	--	--		--
Literacy Programmes		--	--	--	--	--	--	--		--
Media Services		--	--	--	--	--	--	--		--
Museums and Art Galleries		--	--	--	--	--	--	--		--
Population Development		--	--	--	--	--	--	--		--
Provincial Cultural Matters		--	--	--	--	--	--	--		--
Theatres		--	--	--	--	--	--	--		--
Zoo's		--	--	--	--	--	--	--		--
Sport and recreation		--	--	--	--	--	--	--		--
Beaches and Jetties		--	--	--	--	--	--	--		--
Casinos, Racing, Gambling, Wagering		--	--	--	--	--	--	--		--
Community Parks (including Nurseries)		--	--	--	--	--	--	--		--
Recreational Facilities		--	--	--	--	--	--	--		--
Sports Grounds and Stadiums		--	--	--	--	--	--	--		--
Public safety		--	--	--	--	--	--	--		--
Civil Defence		--	--	--	--	--	--	--		--
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	30	120	788	(668)	(0)	1 575

<i>Fleet Management</i>	3 725	3 059	3 059	263	1 624	1 530	94	0	3 059
<i>Human Resources</i>	13 402	13 938	13 938	1 151	7 146	6 969	176	0	13 938
<i>Information Technology</i>	22 632	24 973	24 078	2 088	8 652	12 039	(3 387)	(0)	24 078
<i>Legal Services</i>	3 884	3 787	5 287	844	3 242	2 269	973	0	5 287
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	1 771	1 823	1 823	101	751	911	(160)	(0)	1 823
<i>Property Services</i>	10 733	6 299	6 299	336	2 032	3 150	(1 118)	(0)	6 299
<i>Risk Management</i>	1 021	1 058	1 058	83	554	529	25	0	1 058
<i>Security Services</i>	25 360	25 796	25 800	1 973	12 799	12 900	(101)	(0)	25 800
<i>Supply Chain Management</i>	3 600	3 463	3 460	370	2 031	1 730	301	0	3 460
<i>Valuation Service</i>							-		
<i>Internal audit</i>	6 032	6 642	6 642	1 602	4 504	3 321	1 183	0	6 642
<i>Governance Function</i>	6 032	6 642	6 642	1 602	4 504	3 321	1 183	0	6 642
Community and public safety	67 082	69 498	69 520	3 849	22 286	34 759	(12 473)	(0)	69 520
<i>Community and social services</i>	33 235	34 749	34 757	2 500	15 150	17 378	(2 229)	(0)	34 757
<i>Aged Care</i>							-		
<i>Agricultural</i>							-		
<i>Animal Care and Diseases</i>							-		
<i>Cemeteries, Funeral Parlours and Crematoriums</i>							-		
<i>Child Care Facilities</i>							-		
<i>Community Halls and Facilities</i>	9 948	11 134	11 134	725	4 018	5 567	(1 550)	(0)	11 134
<i>Consumer Protection</i>							-		
<i>Cultural Matters</i>							-		
<i>Disaster Management</i>	7 479	7 411	7 411	579	3 603	3 706	(102)	(0)	7 411
<i>Education</i>							-		
<i>Indigenous and Customary Law</i>							-		
<i>Industrial Promotion</i>							-		
<i>Language Policy</i>							-		
<i>Libraries and Archives</i>							-		
<i>Literacy Programmes</i>	4 138	4 201	4 201	330	2 027	2 101	(74)	(0)	4 201
<i>Media Services</i>							-		
<i>Museums and Art Galleries</i>	9 051	9 263	9 272	705	4 452	4 636	(184)	(0)	9 272
<i>Population Development</i>							-		
<i>Provincial Cultural Matters</i>							-		
<i>Theatres</i>	2 618	2 739	2 739	160	1 050	1 370	(319)	(0)	2 739
<i>Zoo's</i>							-		
<i>Sport and recreation</i>	3 066	3 208	3 208	360	1 737	1 604	133	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	360	1 737	1 604	133	0	3 208
<i>Public safety</i>	5 241	5 146	5 159	435	2 296	2 579	(283)	(0)	5 159
<i>Civil Defence</i>	5 241	5 146	5 159	435	2 296	2 579	(283)	(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 Control</i>							-		
<i>Pounds</i>							-		
<i>Housing</i>	1 930	1 755	1 755	181	872	877	(6)	(0)	1 755
<i>Housing</i>	1 930	1 755	1 755	181	872	877	(6)	(0)	1 755
<i>Informal Settlements</i>							-		
<i>Health</i>	23 611	24 640	24 640	373	2 233	12 320	(10 088)	(0)	24 640
<i>Ambulance</i>							-		
<i>Health Services</i>	23 611	24 640	24 640	373	2 233	12 320	(10 088)	(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>							-		
Economic and environmental services	98 893	101 859	101 867	7 792	48 527	50 934	(2 406)	(0)	101 867
<i>Planning and development</i>	24 729	26 455	26 455	2 038	11 341	13 228	(1 887)	(0)	26 455
<i>Billboards</i>							-		
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	10 566	10 301	10 296	726	4 448	5 148	(700)	(0)	10 296
<i>Central City Improvement District</i>							-		
<i>Development Facilitation</i>	9 647	11 365	11 365	963	4 637	5 682	(1 046)	(0)	11 365

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Executive & Council	1	--	--	--	--	--	--	--	--	--
Vote 02 - Budget & Treasury Office		317 037	299 237	299 237	97 704	214 506	149 619	64 887	43.4%	299 237
Vote 03 - Corporate Services		4 453	4 416	4 416	1 992	2 219	2 208	11	0.5%	4 416
Vote 04 - Roads And Transport		69 192	75 161	75 161	6 611	34 562	37 580	(3 019)	-8.0%	75 161
Vote 05 - Planning & Development		--	--	--	--	--	--	--	--	--
Vote 06 - Community & Social Services		13 660	16 469	16 469	2 212	4 304	8 235	(3 931)	-47.7%	16 469
Vote 07 -		--	--	--	--	--	--	--	--	--
Vote 08 -		--	--	--	--	--	--	--	--	--
Vote 09 -		--	--	--	--	--	--	--	--	--
Vote 10 -		--	--	--	--	--	--	--	--	--
Vote 11 -		--	--	--	--	--	--	--	--	--
Vote 12 -		--	--	--	--	--	--	--	--	--
Vote 13 -		--	--	--	--	--	--	--	--	--
Vote 14 -		--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	404 342	395 284	395 284	108 519	255 591	197 642	57 949	29.3%	395 284
Expenditure by Vote										
Vote 01 - Executive & Council	1	46 101	52 426	52 584	4 223	26 566	26 272	294	1.1%	52 584
Vote 02 - Budget & Treasury Office		19 029	20 855	21 267	1 315	12 426	10 615	1 811	17.1%	21 267
Vote 03 - Corporate Services		131 879	132 887	132 287	10 788	58 634	66 184	(7 550)	-11.4%	132 287
Vote 04 - Roads And Transport		103 232	107 326	107 335	6 801	42 327	53 667	(11 340)	-21.1%	107 335
Vote 05 - Planning & Development		17 963	17 902	17 902	1 315	8 206	8 951	(745)	-8.3%	17 902
Vote 06 - Community & Social Services		60 524	66 975	66 997	6 160	27 239	33 498	(6 259)	-18.7%	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	2 131	8 250	7 046	1 204	17.1%	14 091
Total Expenditure by Vote	2	392 005	412 463	412 463	32 734	183 648	206 234	(22 586)	-11.0%	412 463
Surplus (Deficit) for the year	2	12 337	(17 179)	(17 179)	75 786	71 943	(8 992)	80 535	-897.3%	(17 179)

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 - Co's Office	-	-	-	-	-	-	-	-	-	-	-	-	-
15.2 -gr Unit Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
15.3 -Audit Function	-	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	404 342	395 284	395 284	108 519	255 591	197 642	57 949	29%	395 284			
Expenditure by Vote	1												
Vote 01 - Executive & Council		46 101	52 426	52 584	4 223	26 566	26 272	294	1%	52 584			
01.1 - Mayor Administration		14 148	15 813	14 974	1 041	7 060	7 526	(436)	-6%	14 974			
01.2 - Speaker Administration		6 580	6 526	7 233	532	3 490	3 674	(183)	-5%	7 233			
01.3 - Speaker Projects		210	262	262	18	126	131	(5)	-3%	262			
01.4 - Mpac Office		1 512	825	2 975	253	1 524	1 390	135	10%	2 975			
01.5 - Mmc For Finance & Administration		450	281	281	22	139	140	(1)	-1%	281			
01.6 - Mmc For Grac & Heritage		845	863	863	71	450	431	19	4%	863			
01.7 - Mmc For Infrastructure & Transport		316	287	287	22	138	143	(6)	-4%	287			
01.8 - Mmc For Human Settlements		765	869	869	71	437	439	2	2%	869			
01.9 - Mmc For Health & Public Safety		431	275	275	22	136	137	(1)	-1%	275			
01.10 - Mmc For Corporate Services		591	867	867	43	266	433	(167)	-39%	867			
01.11 - Mmc For Environment		612	862	862	71	434	431	3	1%	862			
01.12 - Mmc For Strat Planning & Econ. Devel.		555	506	506	43	266	253	13	5%	506			
01.13 - Other Councilors		5 199	5 898	5 898	492	2 922	2 949	(27)	-1%	5 898			
01.14 - Office Of The Chief Whip Administration		5 543	7 016	7 016	747	4 156	3 508	648	18%	7 016			
01.15 - Chief Whip Projects		23	44	44	44	1	22	(21)	-94%	44			
01.16 - Municipal Manager Administration		8 308	9 238	9 371	773	4 989	4 671	318	7%	9 371			
01.17 - External Communication		15	5	5	5	2	2	(2)	-100%	5			
Vote 02 - Budget & Treasury Office		19 029	20 855	21 267	1 315	12 426	10 615	1 811	17%	21 267			
02.1 - Financial Services Admin		5 190	5 909	6 256	301	4 866	3 113	1 754	56%	6 256			
02.2 - Financial Management		10 238	11 482	11 550	644	5 529	5 772	(243)	-4%	11 550			
02.3 - Supply Chain Management		3 600	3 463	3 460	370	2 031	1 730	301	17%	3 460			
Vote 03 - Corporate Services		131 879	132 887	132 287	10 788	58 634	66 184	(7 550)	-11%	132 287			
03.1 - Corporate Services - Admin		4 988	5 773	5 668	222	1 500	2 358	(1 338)	-47%	5 668			
03.2 - Human Resources Administration		12 323	12 800	12 800	1 101	6 578	6 400	178	3%	12 800			
03.3 - Corporate And Legal Administration		3 024	3 091	3 181	254	1 565	1 587	(22)	-1%	3 181			
03.4 - Legal		3 884	3 787	5 287	844	3 242	2 269	973	43%	5 287			
03.5 - Corporate		7 725	8 939	6 839	581	3 204	3 835	(631)	-16%	6 839			
03.6 - Facility Management Admin		18 215	19 115	19 122	1 453	8 353	9 561	(1 207)	-13%	19 122			
03.7 - Fleet Management		3 725	3 059	3 059	263	1 624	1 530	94	6%	3 059			
03.8 - Maintenance & Cleaning		10 733	6 299	6 299	336	2 032	3 150	(1 118)	-36%	6 299			
03.9 - Town Hall		4 775	4 975	4 975	477	2 458	2 488	(30)	-1%	4 975			
03.10 - Internal Security		25 360	25 796	25 800	1 973	12 799	12 900	(101)	-1%	25 800			
03.11 - Il Emfuleni		-	-	-	-	-	-	-	-	-			
03.12 - Il Sediberg		22 632	24 973	24 078	2 088	8 652	12 039	(3 387)	-28%	24 078			
03.13 - Il Midvaal		-	-	-	-	-	-	-	-	-			
03.14 - Idp Function		2 108	2 225	2 225	201	1 051	1 113	(62)	-6%	2 225			
03.15 - Fresh Produce Market		12 377	12 055	12 953	995	5 576	6 477	(899)	-14%	12 953			
Vote 04 - Roads And Transport		103 232	107 326	107 335	6 861	42 327	53 667	(11 340)	-21%	107 335			
04.1 - Basic Services		5 564	5 730	5 730	377	2 210	2 866	(656)	-23%	5 730			
04.2 - Transport Infrastructure & Environment		4 084	5 635	5 635	586	2 427	2 817	(390)	-14%	5 635			
04.3 - Air Quality Management		3 130	3 145	3 145	285	1 506	1 572	(66)	-4%	3 145			
04.4 - Environmental Planning And Coordination		591	5	5	-	-	2	(2)	-100%	5			
04.5 - Municipal Health Services		19 793	20 931	20 931	85	504	10 466	(9 962)	-95%	20 931			
04.6 - Environment		1 337	1 453	1 453	37	313	726	(413)	-57%	1 453			
04.7 - License Service Centre		8 864	9 125	9 125	539	3 815	4 563	(748)	-16%	9 125			
04.8 - License Service Centre - Vereeniging		14 860	15 223	15 231	1 241	7 891	8 163	(272)	-4%	15 231			
04.9 - License Service Centre - Vanderbijl Park		20 256	20 992	20 992	1 579	10 556	10 496	61	1%	20 992			
04.10 - License Service Centre - Meyerton		13 951	14 263	14 263	1 149	7 210	7 132	78	1%	14 263			
04.11 - License Service Centre - Heidelberg		10 792	10 826	10 826	923	5 896	5 413	483	9%	10 826			
Vote 05 - Planning & Development		17 963	17 902	17 902	1 315	8 206	8 951	(745)	-8%	17 902			
05.1 - Sped Admin		3 770	4 731	4 695	289	2 007	2 349	(343)	-15%	4 695			
05.2 - Development Planning - Spec. Proj.		1 618	1 658	1 678	140	919	838	81	10%	1 678			
05.3 - Development Planning Land Use Management		1 058	1 168	1 168	109	581	610	(29)	-5%	1 168			
05.4 - Tourism		3 227	3 302	3 302	260	1 681	1 651	30	2%	3 302			
05.5 - Housing		1 930	1 755	1 755	181	872	877	(6)	-1%	1 755			
05.6 - Led & Sgds		4 520	3 324	3 355	235	1 391	1 676	(285)	-17%	3 355			
05.7 - Nddg Unit		1 840	1 964	1 949	110	775	975	(200)	-20%	1 949			
Vote 06 - Community & Social Services		60 524	66 975	66 997	6 160	27 239	33 498	(6 259)	-19%	66 997			
06.1 - Vereeniging Airport		4 842	6 765	6 765	496	1 769	3 383	(1 614)	-48%	6 765			
06.2 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-			
06.3 - Emfuleni Taxi Rank		373	373	373	-	-	186	(186)	-100%	373			
06.4 - Midvaal Taxi Rank		-	-	-	-	-	-	-	-	-			

06.5 - Leased Taxi Rank	-	-	-	-	-	-	-	-	-	-
06.6 - Community Services Admin	12 970	16 182	16 182	2 457	6 265	8 091	(1 826)	-23%	16 182	
06.7 - Public Safety	5 241	5 146	5 159	435	2 296	2 579	(283)	-11%	5 159	
06.8 - Vereeniging Theatre	2 341	2 464	2 464	138	904	1 232	(329)	-27%	2 464	
06.9 - Mphahlele Theatre	277	274	274	22	146	137	9	7%	274	
06.10 - Sports & Recreation	1 644	1 735	1 735	182	959	868	92	11%	1 735	
06.11 - Heritage	9 051	9 263	9 272	705	4 452	4 636	(184)	-4%	9 272	
06.12 - Srach Admin	1 422	1 473	1 473	178	778	737	41	6%	1 473	
06.13 - Hiv & Aids	2 622	2 471	2 471	193	1 155	1 235	(81)	-7%	2 471	
06.14 - Primary Health Care Services	1 196	1 239	1 239	96	574	619	(45)	-7%	1 239	
06.15 - Youth Centre	5 174	6 159	6 159	248	1 560	3 080	(1 520)	-48%	6 159	
06.16 - Social Development	4 138	4 201	4 201	330	2 027	2 101	(74)	-4%	4 201	
06.17 - Fire & Rescue Services	-	-	-	-	-	-	-	-	-	
06.18 - Disaster Man - Operation & Co-Ord	7 479	7 411	7 411	579	3 603	3 706	(102)	-3%	7 411	
06.19 - Cimm - Co-Ordination Centre	1 756	1 818	1 818	101	751	909	(158)	-17%	1 818	
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	2 131	8 250	7 046	1 204	17%	14 091	
15.1 - Co-Ordination Office	254	287	287	3	72	144	(71)	-50%	287	
15.2 - Igr Unit Administration	167	21	21	-	-	10	(10)	-100%	21	
15.3 - Audit Function	6 032	6 642	6 642	1 602	4 504	3 321	1 183	36%	6 642	
15.4 - Risk Function	1 021	1 058	1 058	83	354	329	25	5%	1 058	
15.5 - Performance Function	1 078	1 139	1 139	50	568	569	(2)	0%	1 139	
15.6 - Utilities Admin	4 724	4 945	4 945	394	2 552	2 472	79	3%	4 945	
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	392 005	412 463	412 463	32 734	183 648	206 234	(22 586)	(0)	412 463
Surplus (Deficit) for the year	2	12 337	(17 178)	(17 178)	75 786	71 943	(8 592)	80 535	(0)	(17 178)

References

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

check revenue
check expenditure

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Rental of facilities and equipment		367	166	166	129	270	83	188	227%	166
Interest earned - external investments		1 847	2 015	2 015	257	1 353	1 008	345	34%	2 015
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		174	1 575	1 575	30	120	788	(668)	-85%	1 575
Agency services		66 529	70 980	70 980	6 181	33 015	35 490	(2 475)	-7%	70 980
Transfers and subsidies		302 065	314 247	314 247	99 977	218 472	157 123	61 349	36%	314 247
Other revenue		33 058	6 261	6 261	1 932	2 348	3 130	(782)	-25%	6 261
Gains		-	40	40	12	12	20	(8)	-40%	40
Total Revenue (excluding capital transfers and contributions)		404 039	395 284	395 284	108 519	255 591	197 642	57 949	29%	395 284
Expenditure By Type										
Employee related costs		282 313	295 644	295 644	23 663	144 507	147 823	(3 317)	-2%	295 644
Remuneration of councillors		12 271	14 035	14 035	1 135	6 919	7 018	(99)	-1%	14 035
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		11 611	11 272	11 272	-	-	5 636	(5 636)	-100%	11 272
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		5 765	5 513	5 559	292	1 807	2 763	(956)	-35%	5 559
Contracted services		34 933	39 032	40 482	1 769	8 465	19 884	(11 419)	-57%	40 482
Transfers and subsidies		8 510	13 310	13 310	2 151	4 627	6 655	(2 028)	-30%	13 310
Other expenditure		36 586	33 617	32 121	3 725	17 324	16 435	889	5%	32 121
Losses		16	40	40	-	-	20	(20)	-100%	40
Total Expenditure		392 005	412 463	412 463	32 734	183 648	206 234	(22 586)	-11%	412 463
Surplus/(Deficit)		12 034	(17 179)	(17 179)	75 786	71 943	(8 592)	80 535	(0)	(17 179)
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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		12 337	(17 179)	(17 179)	75 786	71 943	(8 592)			(17 179)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		12 337	(17 179)	(17 179)	75 786	71 943	(8 592)			(17 179)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		12 337	(17 179)	(17 179)	75 786	71 943	(8 592)			(17 179)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		12 337	(17 179)	(17 179)	75 786	71 943	(8 592)			(17 179)

Internally generated funds		1 223	2 445	2 445	37	346	1 223	(877)	-72%	2 445
Total Capital Funding		1 806	2 445	2 445	37	346	1 223	(877)	-72%	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 - 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 - Mphahlatane 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 - Cimmi - Co-Ordination Centre	-	-	-	-	-	-	-	-	-	-
Vote 07 -	-	-	-	-	-	-	-	-	-	-
Vote 08 -	-	-	-	-	-	-	-	-	-	-
Vote 09 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
15.1 - Cook's Office	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Lini Administration	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-
15.7 - Special Projects	-	-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	1 806	2 445	2 445	37	346	1 223	(877)	(0)	2 445	
Total Capital Expenditure	1 806	2 445	2 445	37	346	1 223	(877)	(0)	2 445	

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

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

Description	Ref	2021/22		Budget Year 2022/23		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		673 917	6 961	6 961	58 840	6 961
Call investment deposits		6	-	-	824	-
Consumer debtors		-	-	-	-	-
Other debtors		8 000	1 245	1 245	9 342	1 245
Current portion of long-term receivables		-	-	-	-	-
Inventory		(0)	362	362	-	362
Total current assets		681 923	8 569	8 569	69 006	8 569
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		88 483	70 186	70 186	88 829	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
Total non current assets		94 600	75 787	75 787	94 945	75 787
TOTAL ASSETS		776 523	84 356	84 356	163 951	84 356
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		135	117	117	166	117
Trade and other payables		199 129	182 287	182 287	169 681	182 287
Provisions		-	-	-	-	-
Total current liabilities		199 265	182 404	182 404	169 847	182 404
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		30 332	28 872	28 872	29 796	28 872
Total non current liabilities		30 332	28 872	28 872	29 796	28 872
TOTAL LIABILITIES		229 597	211 275	211 275	199 643	211 275
NET ASSETS	2	546 926	(126 920)	(126 920)	(35 692)	(126 920)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(108 568)	(109 741)	(109 741)	(35 692)	(109 741)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(108 568)	(109 741)	(109 741)	(35 692)	(109 741)

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								-		
Service charges								-		
Other revenue		366 769	320 022	320 022	122 204	385 985	160 011	225 974	141%	320 022
Transfers and Subsidies - Operational		301 711	314 247	314 247	125	4 373	157 124	(152 751)	-97%	314 247
Transfers and Subsidies - Capital								-		
Interest		1 847	2 015	2 015	257	1 353	1 008	345	34%	2 015
Dividends								-		
Payments										
Suppliers and employees		(613 403)	(631 916)	(631 916)	(99 139)	(343 661)	(315 958)	27 703	-9%	(631 916)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		56 924	4 368	4 368	23 447	48 050	2 184	(45 866)	-2100%	4 368
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(1 806)	(2 445)	(2 445)	(37)	(346)	(1 223)	(877)	72%	(2 445)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 806)	(2 445)	(2 445)	(37)	(346)	(1 223)	(877)	72%	(2 445)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		55 118	1 923	1 923	23 409	47 705	962			1 923
Cash/cash equivalents at beginning:		10 181	5 654	5 654	22 029	18 429	5 654			18 429
Cash/cash equivalents at month/year end:		65 299	7 577	7 577		66 133	6 616			20 352

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

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

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

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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-183.4%	-166.1%	-166.1%	-475.4%	-166.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	342.2%	4.7%	4.7%	40.6%	4.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		338.2%	3.8%	3.8%	35.1%	3.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		2.0%	0.3%	0.3%	3.7%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	100.0%	100.0%	0.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		69.9%	74.8%	74.8%	56.5%	74.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.3%	1.1%	0.4%	1.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		2.9%	2.9%	2.9%	0.0%	3.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	696146600.0%	696146600.0%	0.0%	696146600.0%

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

Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.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					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200														
Trade and Other Receivables from Exchange Transactions - Electricity	1300														
Receivables from Non-exchange Transactions - Property Rates	1400														
Receivables from Exchange Transactions - Waste Water Management	1500														
Receivables from Exchange Transactions - Waste Management	1600														
Receivables from Exchange Transactions - Property Rental Debtors	1700														
Interest on Arrear Debtor Accounts	1810														
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
Other	1900	1 502	-	-	-	7 839	-	-	954	10 296	8 794	-	954		
Total By Income Source	2000	1 502	-	-	-	7 839	-	-	954	10 296	8 794	-	954		
2021/22 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 502	-	-	-	7 839	-	-	954	10 296	8 794	-	954		
Commercial	2300														
Households	2400														
Other	2500														
Total By Customer Group	2600	1 502	-	-	-	7 839	-	-	954	10 296	8 794	-	954		

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

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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400	161	-	-	-	-	-	-	-	-	161
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700										-
Auditor General	0800										-
Other	0900	22 783	-	-	-	-	-	-	146 727		169 520
Total By Customer Type	1000	22 954	-	-	-	-	-	-	146 727		169 681

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

Description	Ref	2021/22			Budget Year: 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		289 954	299 280	299 280	97 766	214 200	149 640	64 561	43.1%	299 280
Equitable Share		285 545	293 991	293 991	97 192	211 848	146 996	64 653	44.1%	293 991
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	140	556	641	(86)	-13.3%	1 283
Local Government Financial Management Grant		1 200	1 400	1 400	34	370	700	(330)	-47.1%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	400	1 426	1 303	123	9.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11 561	14 967	14 967	2 212	4 272	7 484	(3 212)	-42.9%	14 967
Capacity Building and Other Grants		11 561	14 967	14 967	2 212	4 272	7 484	(3 212)	-42.9%	14 967
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	302 065	314 247	314 247	99 977	218 472	157 123	61 349	39.0%	314 247
Capital Transfers and Grants										
National Government:		302	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	302	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	302 367	314 247	314 247	99 977	218 472	157 123	61 349	39.0%	314 247

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

Description	Ref	2021/22		Budget Year: 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		357 939	377 926	376 980	29 056	170 008	188 495	(18 487)	-9.8%	376 980
Equitable Share		353 804	372 637	371 691	28 482	167 655	185 850	(18 195)	-9.8%	371 691
Expanded Public Works Programme Integrated Grant		1 023	1 283	1 283	140	556	642	(86)	-13.3%	1 283
Local Government Financial Management Grant		926	1 400	1 400	34	370	700	(330)	-47.1%	1 400
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 186	2 606	2 606	400	1 426	1 303	123	9.5%	2 606
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		14 661	16 504	16 504	2 212	4 573	8 252	(3 679)	-44.6%	16 504
Capacity Building and Other Grants		14 661	16 504	16 504	2 212	4 573	8 252	(3 679)	-44.6%	16 504
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		550	-	-	-	-	-	-	-	-
National Youth Development Agency		550	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		373 150	394 430	393 484	31 268	174 581	196 747	(22 166)	-11.3%	393 484
Capital expenditure of Transfers and Grants										
National Government:		582	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		280	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		302	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants:		582	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		373 732	394 430	393 484	31 268	174 581	196 747	(22 166)	-11.3%	393 484

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

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

Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities	2									
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities	4									
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		294 584	309 679	309 679	24 797	151 425	154 841	(3 416)	-2%	309 679
% increase	4		5.1%	5.1%						5.1%
TOTAL MANAGERS AND STAFF		282 313	295 644	295 644	23 663	144 507	147 823	(3 317)	-2%	295 644

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

Description	Ref	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January 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	
R thousands	1																
Cash Receipts By Source																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment		15	13	17	64	31	129	14	14	14	14	14	(174)	166	375	180	
Interest earned - external investments		111	179	309	261	236	257	168	168	168	168	168	(177)	2 015	1 141	2 190	
Interest earned - outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits		55	10	5	10	10	30	131	131	131	131	131	799	1 575	1 575	1 712	
Agency services		-	5 747	7 128	7 536	6 424	6 181	5 915	5 915	5 915	5 915	5 915	8 390	70 980	79 027	77 141	
Transfers and Subsidies - Operational		1 824	1 846	-	-	578	125	26 187	26 187	26 187	26 187	26 187	178 938	314 247	618 832	329 927	
Other revenue		140 291	26 757	28 110	21 333	20 226	115 863	20 608	20 608	20 608	20 608	20 608	(208 320)	247 302	(49 269)	247 845	
Cash Receipts by Source		142 296	34 552	35 569	29 204	27 505	122 586	53 024	53 024	53 024	53 024	53 024	(20 545)	636 284	651 682	658 995	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
Total Cash Receipts by Source		142 296	34 552	35 569	29 204	27 505	122 586	53 024	53 024	53 024	53 024	53 024	(20 545)	636 284	651 682	658 995	
Cash Payments by Type																	
Employee related costs		24 623	25 024	27 409	24 497	26 453	24 282	25 807	25 807	25 807	25 807	25 807	28 357	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	28 517	3 670	5 113	74 385	26 853	26 853	26 853	26 853	26 853	(5 272)	322 237	335 974	342 681	
Cash Payments by Type		80 910	50 294	55 927	28 167	31 566	98 668	52 660	52 660	52 660	52 660	52 660	23 086	631 916	656 167	666 041	
Other Cash Flows/Payments by Type																	
Capital assets		45	87	161	14	-	37	204	204	204	204	204	1 081	2 445	1 320	1 282	
Repayment of borrowing																	
Other Cash Flows/Payments		395	499	74	699	788	472	-	-	-	-	-	(2 926)	-	-	-	
Total Cash Payments by Type		81 351	50 881	56 162	28 881	32 354	99 177	52 863	52 863	52 863	52 863	52 863	21 240	634 361	657 487	667 323	
NET INCREASE/(DECREASE) IN CASH HELD		60 945	(16 329)	(20 593)	323	(4 849)	23 409	160	160	160	160	160	(41 785)	1 923	(5 805)	(8 328)	
Cash/cash equivalents at the month/year beginning:		18 429	79 374	63 045	42 452	42 775	37 926	61 335	61 496	61 656	61 816	61 976	62 137	18 429	20 352	14 546	
Cash/cash equivalents at the month/year end:		79 374	63 045	42 452	42 775	37 926	61 335	61 496	61 656	61 816	61 976	62 137	20 352	20 352	14 546	6 219	

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

Month	Budget Year 2022/23								
	2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	150	204	204	45	45	204	159	77.8%	2%
August	150	204	204	87	133	408	275	67.4%	5%
September	150	204	204	161	294	611	317	51.9%	12%
October	150	204	204	14	308	815	507	62.2%	13%
November	150	204	204	-	-	1 019	-	-	-
December	150	204	204	37	#VALUE!	1 223	#VALUE!	#VALUE!	#VALUE!
January	150	204	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	-	-	-
Total Capital expenditure	1 806	2 445	2 445	346					

Machinery and Equipment		66	-	-	-	-	-	-	-
Machinery and Equipment		66	-	-	-	-	-	-	-
Transport Assets		204	1 266	1 266	-	-	633	633	100.0%
Transport Assets		204	1 266	1 266	-	-	633	633	100.0%
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	440	1 266	1 266	-	-	633	633	100.0%

Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1 196	800	800	37	315	400	85	21.2%	800
Computer Equipment	1 196	800	800	37	315	400	85	21.2%	800
Furniture and Office Equipment	161	279	279	-	30	140	109	78.2%	279
Furniture and Office Equipment	161	279	279	-	30	140	109	78.2%	279

DC42 Sedibeng - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 767	2 103	1 154	39	210	595	385	64.7%	1 154
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet 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		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 767	2 103	1 154	39	210	595	385	64.7%	1 154
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		669	804	804	39	210	402	192	47.8%	804
Distribution Layers		1 098	1 299	350	-	-	193	193	100.0%	350
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		24	30	30	-	29	15	(14)	-96.1%	30

Community Facilities	24	30	30	-	29	15	(14)	-96.1%	30
Halls	-	-	-	-	-	-	-	-	-
Centres	24	30	30	-	29	15	(14)	-96.1%	30
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1 200	900	900	28	374	450	76	16.9%	900
Operational Buildings	1 200	900	900	28	374	450	76	16.9%	900
Municipal Offices	1 200	900	900	28	374	450	76	16.9%	900
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	187	172	172	-	4	86	82	95.2%	172
Furniture and Office Equipment	187	172	172	-	4	86	82	95.2%	172

Machinery and Equipment		146	200	200	-	118	100	(18)	-18.0%	200
Machinery and Equipment		146	200	200	-	118	100	(18)	-18.0%	200
Transport Assets		1 652	1 908	1 908	30	201	954	753	78.9%	1 908
Transport Assets		1 652	1 908	1 908	30	201	954	753	78.9%	1 908
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	4 977	5 312	4 364	96	936	2 200	1 264	57.4%	4 364

DC42 Sedibeng - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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 %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		1 028	649	649	-	-	324	324	100.0%	649
Roads Infrastructure		473	501	501	-	-	251	251	100.0%	501
Roads		473	501	501	-	-	251	251	100.0%	501
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		5	5	5	-	-	3	3	100.0%	5
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		5	5	5	-	-	3	3	100.0%	5
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticalation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet 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	-	-	71	71	100.0%	143
Sand Pumps		550	143	143	-	-	71	71	100.0%	143
Piers		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		1 718	1 707	1 707	-	-	854	854	100.0%	1 707

Community Facilities	1 718	1 707	1 707	-	-	854	854	100.0%	1 707
Halls	393	393	393	-	-	197	197	100.0%	393
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	33	33	33	-	-	16	16	100.0%	33
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Furfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	849	848	848	-	-	424	424	100.0%	848
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	71	61	61	-	-	31	31	100.0%	61
Taxi Ranks/Bus Terminals	373	373	373	-	-	186	186	100.0%	373
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	810	930	930	-	-	465	465	100.0%	930
Operational Buildings	810	930	930	-	-	465	465	100.0%	930
Municipal Offices	764	885	885	-	-	443	443	100.0%	885
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	46	44	44	-	-	22	22	100.0%	44
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	823	1 358	1 358	-	-	679	679	100.0%	1 358
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	823	1 358	1 358	-	-	679	679	100.0%	1 358
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	823	1 358	1 358	-	-	679	679	100.0%	1 358
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	4 925	5 464	5 464	-	-	2 732	2 732	100.0%	5 464
Computer Equipment	4 925	5 464	5 464	-	-	2 732	2 732	100.0%	5 464
Furniture and Office Equipment	1 159	443	443	-	-	221	221	100.0%	443
Furniture and Office Equipment	1 159	443	443	-	-	221	221	100.0%	443

Machinery and Equipment		790	677	677	-	-	339	339	100.0%	677
Machinery and Equipment		790	677	677	-	-	339	339	100.0%	677
Transport Assets		358	45	45	-	-	22	22	100.0%	45
Transport Assets		358	45	45	-	-	22	22	100.0%	45
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	11 611	11 272	11 272	-	-	5 636	5 636	100.0%	11 272

Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2021/22	Budget Year 2022/23
Organs of State	9 987	10 296
Commercial	-	-
Households	-	-
Other	-	-

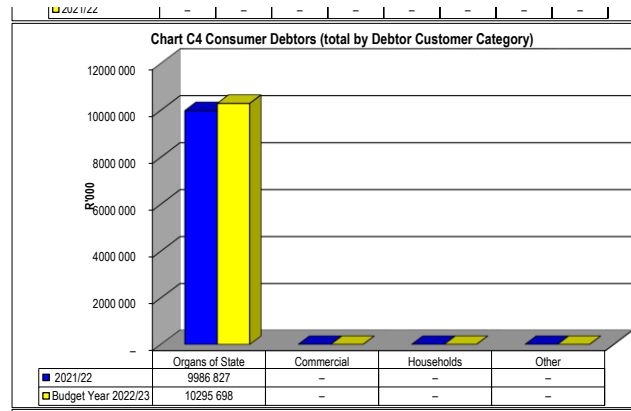


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymen	Trade Creditors	Auditor Genera	Other
2021/22	-	-	-	-	-	-	-	-	-
Budget Year 2022/	-	-	-	161	-	-	-	-	169 520

