

**QUARTERLY BUDGET STATEMENT FOR
FIRST QUARTER (JULY-SEPTEMBER 2023)**



**THEMBISILE HANI LOCAL MUNICIPALITY
MP315**



**MEMORANDUM
CORPORATE SERVICES**

TO : DEPARTMENT OF FINANCE SERVICES
FROM : MUNICIPAL MANAGER
SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS
DATE : 01/11/2023

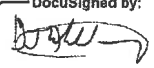
At its Ordinary Council meeting held on the 31st of October 2023, Council resolved, amongst, others the following:

TH-NDC 113/10/2023 QUARTERLY BUDGET STATEMENT REPORT: 01 JULY 2023 – 30 SEPTEMBER 2023

RESOLVED

THAT the quarterly budget statement for 01 July 2023 to 30th September 2023 for 2023/24 Financial Year as in terms of section 52(d) of the MFMA 56 2003 be considered

We trust that the above will be found to be in order.

DocuSigned by:

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**D.J.D. MAHLANGU
MUNICIPAL MANAGER**

FC – ND 0/10/2023 QUARTERLY BUDGET STATEMENT REPORT: 01 JULY 2023 – 30 SEPTEMBER 2023

REPORT OF THE MUNICIPAL MANAGER:

1 STRATEGIC GOAL

Sound Financial Management

2 PRIORITY ISSUE

Financial Management

3 LEGISLATIVE CONTEXT

In terms of section 52(d) of the Local Government: Municipal Finance Management Act 56 of 2003 the Mayor is required to provide the Council with a report regarding the implementation of the budget and the financial state of affairs of the municipality, within 30 days of the end of each quarter.

4 PURPOSE OF THE REPORT

The purpose of this report is to report on various financial indicators as required by the abovementioned legislation and regulations.

5. BACKGROUND

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget. The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which is part of the service delivery and budget implementation plan.

This report is served on a quarterly basis to the Council as per the stipulations of the MFMA Act section 52.

6. DISCUSSION

Quarterly Budget Statement Summary for the First Quarter – 01 July– 30 September 2023

6.1.1 Revenue: Accrual Basis Budgeting

Description	Original Budget	Adjustment Budget	Year to Date Billing	Actual 1st Quarter	Actual 2nd Quarter	Actual 3rd Quarter	Actual 4th Quarter	YTD Actual	Variance	YTD % Against YTD Budget
Property Rates	R 61.6 million	R 61.6 million	R 15.4 million	R 15.1 million	R 0	R 0	R 0	R 15.1 million	R 300 thousand	98.05%
Service Charges	R 138.6 million	R 138.6 million	R 34.7 million	R 36.3 million	R 0	R 0	R 0	R 36.3 million	(R1.6) million	104.61%
Investment revenue	R 8.6 million	R 8.6 million	R 2.2 million	R 4.4 million	R 0	R 0	R 0	R 4.4 million	(R 2.2) million	200.00%
Transfers and Subsidies	R 577.9 million	R 578.6 Million	R 192.9 million	R 234.2 million	R 0	R 0	R 0	R 234.2 million	(R 41.3) million	121.41%
Other Revenue	R 107.5 million	R 107.5 million	R 26.9 million	R 53.7 million	R 0	R 0	R 0	R 53.7 million	(R 26.8) million	199.63%
Total	R 894.1 million	R 894.6 million	R 271.8 million	R 343.7 million	R 0	R 0	R 0	R 343.7 million	(R 71.9) million	126.45%
Transfers & Subsidies - Capital	R 253.0 million	R 253.5 million	R 84.5 million	R 72.5 million	R 0	R 0 million	R 0	R 72.5 million	R 12.0 million	85.80%
Total Transfers & Subsidies - Capital	R 253.0 million	R 253.5 million	R 84.5 million	R 72.5 million	R 0	R 0 million	R 0	R 72.5 million	R 12.0 million	85.80%
Total Budget	R 1.1 billion	R 1.6 billion	R 335.2 million	R 416.2 million	R 0	R 0	R 0	R 416.2 million	R 81.0 million	124.16%

Property Rates

The quarterly billed actual amount to R 15.1 million against the quarterly budget of R 15.4 million which is 98.05 percent, and the year to date amount to R 15.1 million which is 24.51 percent.

Services Charges

The quarterly billed actual amount to R 36.3 million against the quarterly budget of R 34.6 million which is 104.91 percent, and the year to date amount to R 36.3 million which is 26.19 percent.

Investment

The quarterly actual collection amount to R 4.4 million against the quarterly budget of R 2.2 million which is 200 and the year to date actual amount to R 4.4 million which is 51.16 percent.

Transfers and Subsidies (Operational)

Under Transfers and subsidies operational funds that were received during the quarter from National Treasury amount to R 234.2 and the year to date grant received amount to R 234.2 million which is 40.48 percent

Other Revenue

The quarterly actual collection / billed amount to R 53.7 million against the quarterly budget of R 26.9 million which is 199.63 percent. The year to date actual amount to R 53.7 million which is 49.95 percent against the year to date budget.

The total revenue amount to R 416.2 million against the quarterly budget of R 335.2 million which is 124.16 percent and the year to date revenue amount to R 416.2 million which is 50.02 percent against the year to date budget

6.1.2 Revenue: Cash Basis Budgeting

Description	Original Budget	Adjustment Budget	YTD Budget	Actual 1st Quarter	Actual 2nd Quarter	Actual 3rd Quarter	Actual 4th Quarter	YTD Actual	Variance	YTD% Against YTD Budget
Operational Expenditure										
Employee Costs	R 195.7 million	R 195.7 million	R 48.9 million	R 43.9 million	R 0	R 0	R 0	R 43.9 million	R 5.0 million	89.78%
Remuneration of Councillors	R 29.3 million	R 29.3 million	R 7.3 million	R 6.4 million	R 0	R 0	R 0	R 6.4 million	R 1.2 million	87.67%
Depreciation & asset impairment	R 88.8 million	R 88.8 million	R 22.2 million	R 18.0 million	R 0	R 0	R 0	R 18.0 million	R 4.2 million	81.08%
Finance Charges	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	0.00%
Inventory Consumed & Bulk Purchase - Water	R 176.1 million	R 176.1 million	R 44.0 million	R 16.6 million	R 0	R 0	R 0	R 16.6 million	R 27.4 million	37.73%
Transfers & subsidies	R 200 thousand	R 0	R 50 thousand	R 0	R 0	R 0	R 0	R 0	R thousand	0.00%
Other expenditure	R 514.0 million	R 514.7 million	R 128.7 million	R 60.7 million	R 0	R 0	R 0	R 60.7 million	R 68.0 million	47.16%
Total	R 928.3 million	R 928.3 million	R 251.6 million	R 145.6 million	R 0	R 0	R 0	R 145.6 million	R 106.0 million	57.87%
Capital Expenditure										
Capital Transfers Recognised	R 253.0 million	R 253.5 million	R 63.4 million	R 53.6 million	R 0	R 0	R 0	R 53.6 million	R 9.8 million	85%
Internally Generated Funds	R 21.3 million	R 21.3 million	R 5.3 million	R 0	R 0	R 0	R 0	R 0 million	R 5.3 million	0.00%
Total	R 274.3 million	R 274.8 million	R 68.7 million	R 53.6 million	R 0	R 0	R 0	R 53.6 million	R 15.1 million	78.02%

Property Rates

The quarterly actual amount to R 9.1 million against the quarterly budget of R 3.2 million which is 284.38 percent.

Waste Removal Services

The quarterly actual collection amount to R 240 thousand against the quarterly budget of R 2.8 million which is 8.57 percent.

Sanitation Services

The quarterly actual collection amount to R 82 thousand against the quarterly budget of R 72 thousand which is 113.89 percent.

Water Services

The quarterly actual collection amount to R 1.7 million against the quarterly budget of R 11.5 million which is 14.78 percent.

Transfers and Subsidies (Operational)

Under Transfers and subsidies operational an amount of R 234.2 was received from National Treasury.

Other Revenue

The quarterly actual collection amount to R 4.5 million against the quarterly budget of R 11.3 million which is 39.82 percent

Total own Revenue

The total own revenue for the quarter amount to R 16.4 million against the quarterly budget amount to R 29.5 million which 55.59 percent.

The total revenue amount to R 323.1 million against the quarterly budget of R 306.9 million which is 105.28 percent and the year to date revenue amount to R 323.1 million which is 105.28 percent against the year to date budget

6.1.2 OPERATIONAL EXPENDITURE

Description	Original Budget	Adjustment Budget	YTD Budget	Actual 1st Quarter	Actual 2nd Quarter	Actual 3rd Quarter	Actual 4th Quarter	YTD Actual	Variance	YTD% Against YTD Budget
Operational Expenditure										
Employee Costs	R 195.7 million	R 0	R 48.9 million	R 43.9 million	R 0	R 0	R 0	R 43.9 million	R 5.0 million	89.78%
Remuneration of Councillors	R 29.3 million	R 0	R 7.3 million	R 6.4 million	R 0	R 0	R 0	R 6.4 million	R 1.2 million	87.67%
Depreciation & asset impairment	R 88.8 million	R 0	R 22.2 million	R 18.0 million	R 0	R 0	R 0	R 18.0 million	R 4.2 million	81.08%
Finance Charges	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	R 0	0.00%
Inventory Consumed & Bulk Purchase - Water	R 176.1 million	R 0	R 44.0 million	R 16.6 million	R 0	R 0	R 0	R 16.6 million	R 27.4 million	37.73%
Transfers & subsidies	R 200 thousand	R 0	R 50 thousand	R 0	R 0	R 0	R 0	R 0	R thousand	0.00%
Other expenditure	R 514.0 million	R 514.7 million	R 128.7 million	R 60.7 million	R 0	R 0	R 0	R 60.7 million	R 88.0 million	47.16%
Total	R 928.3 million	R 514.7 million	R 251.6 million	R 145.6 million	R 0	R 0	R 0	R 145.6 million	R 106.0 million	57.87%

Employee Costs

The quarterly actual expenditure amount to R 43.9 million against the quarterly budget of R 48.9 million which is 89.78 percent, the reason for the less expenditure incurred because of the vacant positions which are not filled.

Remuneration of Councillors

The quarterly actual expenditure amount to R 6.4 million against the quarterly budget of R 7.3 million which is 87.67 percent.

Depreciation & Impairment of Assets

The expenditure incurred under this segment amount to R 18.0 million which is 81.08 percent against the quarterly budget.

Inventory Consumed and Bulk Purchase of Water

The quarterly actual expenditure amount to R 16.6 million against the quarterly budget of R 44.0 million which is 37.73.

Transfers and Subsidies

The year to date actual expenditure amount to R 0 against the quarterly budget of R 50 thousand which is 0 percent.

Other Expenditure

The quarterly actual expenditure amount to R 60.7 million against the quarterly budget of R 128.7 million which is 47.16 percent.

The total operational expenditure for the quarter amount to R 145.6 million; R 18.0 million is relating to the depreciation of assets of which is not included when calculating the cash flow because is not mapped against the operation expenditure accounted under Table A7 (Cash flow) of Schedule of the Budge.

6.1.3 CAPITAL EXPENDITURE

The capital expenditure of the Municipality is as per the table below:

MP315 Thembisile Hani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		1 458	1 750	-	-	-	437	(437)	-100%	1 750
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 458	1 750	-	-	-	437	(437)	-100%	1 750
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 109	9 500	-	3 478	3 478	2 375	1 103	46%	9 500
Community and social services		-	5 500	-	-	-	1 375	(1 375)	-100%	5 500
Sport and recreation		10 109	4 000	-	3 478	3 478	1 000	2 478	248%	4 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		(15 703)	43 521	-	20 677	20 677	10 880	9 797	90%	43 521
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		(15 703)	43 521	-	20 677	20 677	10 880	9 797	90%	43 521
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		29 461	219 998	-	29 427	29 427	54 969	(25 572)	-46%	219 998
Energy sources		7 503	30 700	-	8 383	8 383	7 675	708	9%	30 700
Water management		20 566	140 041	-	19 797	19 797	35 010	(15 213)	-43%	140 041
Waste water management		1 391	43 776	-	1 247	1 247	10 944	(9 697)	-89%	43 776
Waste management		-	5 481	-	-	-	1 370	(1 370)	-100%	5 481
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	25 326	274 789	-	53 583	53 583	68 692	(15 110)	-22%	274 789

The total actual expenditure incurred during the quarter amount to R 53.3 million excluding VAT of 15 percent.

6.1.4 DEBTORS

The status of the debtors is as follows:

MP315 Thembisile Hani - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - Quarter 1										
Description	NT Code	Budget Year 2023/24								
		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	9 902	9 802	9 294	8 356	9 343	8 328	8 313	788 283	820 521
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	184	184
Receivables from Non-exchange Transactions - Property Rates	1400	4 851	3 895	3 857	3 746	3 645	3 634	3 621	265 700	293 948
Receivables from Exchange Transactions - Waste Water Management	1500	174	179	153	138	136	136	135	15 617	16 667
Receivables from Exchange Transactions - Waste Management	1600	3 785	3 794	3 759	3 604	3 603	3 601	3 599	334 405	350 140
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	9 355	35 751	7 852	7 764	7 577	7 609	7 511	401 456	434 984
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	102	102
Total By Income Source	2800	27 966	53 421	24 914	23 689	23 484	23 307	23 178	1 776 726	1 976 525
2022/23 - totals only		24 074	23 071	27 039	175 351	20 364	20 278	101 254	1 312 975	1 704 448
Debtors Age Analysis By Customer Group										
Organs of State	2200	4 148	3 815	3 577	3 389	3 320	3 252	3 268	184 572	205 452
Commercial	2300	2 718	2 976	1 730	1 653	1 622	1 612	1 609	89 614	103 574
Households	2400	21 101	48 531	19 605	18 545	18 462	18 403	18 301	1 502 440	1 662 490
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	27 966	53 421	24 914	23 689	23 484	23 307	23 178	1 776 726	1 976 525

Debtors (Consumer Group)

The outstanding debtors of the municipality amount to R 2.0 billion.

6.1.5 CREDITORS

MP315 Thembisile Hani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

Description	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 176	579	-	89	-	-	-	-	5 844
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 176	579	-	89	-	-	-	-	5 844

6.1.6 CONDITIONAL GRANT RECEIPTS AS FROM 1 JULY 2023 – 30 SEPTEMBER 2023

Name of the Grant	Allocation as per the DoRA	Amount Received YTD	Year to date Spent Against Amount Received	Variance	% Spent Against the amount received
FMG	1 770 000	1 770 000	95 577	1 674 423	5
EPWP	5 166 000	1 292 000	1 886 640	- 594 640	146
MIG	148 185 000	89 073 000	49 843 243	39 229 757	56
WSIG	88 000 000	18 000 000	4 595 073	13 404 927	26
EEDMG	5 000 000	2 000 000	-	2 000 000	-
INEP	25 200 000	7 500 000	7 504 451	- 4 451	100
MDRG	1 150 000	1 150 000	-	1 150 000	-
Total	274 471 000	120 785 000	63 924 985	56 860 015	53

6.1.7 TOP TEN CREDITORS

Top Ten Creditors Paid During the First Quarter	
Operational	
Name of the Creditor	Amount Paid
SARS	R 7 690 729
MVL MPU DCSSL	R 5 358 317
Gubis 85 Solution (PTY) LTD	R 4 792 270
Black Protector Security	R 4 276 337
Munsoft (PTY) LTD	R 3 819 102
Maximum Profit Recovery (PTY) LTD	R 3 265 237
Minozest (PTY) LTD	R 2 933 527
Mahangana Fleet Management	R 2 231 667
SALGA	R 2 203 469
Auditor General SA	R 2 014 377
Total	R 36 353 365

6.1.8 TOP TEN PROJECT PAYMENTS

Top Ten Creditors Paid During the First Quarter	
Projects	
Name of the Creditor	Amount Paid
DKPB Civil Eng	R 5 426 040
Bembeleni Transport & Projects	R 4 964 756
Shela & Katlego Construction	R 4 416 743
Servicode 62 CC	R 3 133 633
Ceenex Technologies Eng	R 3 112 764
Rhalane Construction	R 2 851 272
Kis & Masemanku JV	R 2 841 941
Salarefeloe Trading Enterprise	R 2 797 726
Zeenkon Eng (PTY LTD	R 2 723 288
Dikgato Eng Consulting	R 2 309 679
Total	R 34 577 842

6.1.9 BANK RECONCILIATION

FNB CALL ACCOUNT		
Description	Cash Book	Bank Statement
Opening Balance 01 July 2023	R 178 493 111.58	R 178 493 111.58
Deposits	R 33 103 228.55	R 33 103 228.55
Withdrawals/Debit/ Charges	(170 785 448.48)	(170 785 448.48)
Closing Balance as at 30 Sept 2023	R 40 810 891.65	R 40 810 891.65

NEDBANK PRIMARY ACCOUNT		
Description	Cash Book	Bank Statement
Opening Balance 01 July 2023	R 5 774 004.91	R 5 774 004.91
Deposits	R 453 481 176.23	R 453 481 176.23
Withdrawals/Debit/ Charges	(449 902 484.64)	(449 902 484.64)
Closing Balance as at 30 Sept 2023	R 9 352 696.50	R 9 352 696.50

6.1.10 INVESTMENT PORTFOLIO

Financial Year: 2023/24

Investment Register of FNB call account

Acc No: 62147052427

Date	Description	Capital	Starting Date	Ending/Maturity Date	Period/Days	Rate	Interest Earned	Withdrawal	Investment Balance
1-Jul-23	Opening Balance								859,036.53
19-Jul-23	Transfer from Cheque Account (Ref: 62026296427)	170,000,000.00							170,000,000.00
	Transfer of Interest Accrued (Opening Bal) to Cheque Acc								
31-Jul-23	Accrued Interest				12	7.65%	427,562.04	858,879.73	170,000,156.80
31-Aug-23	Accrued Interest				31		1,107,313.25		171,535,032.09
30-Sep-23	Accrued Interest				30		1,078,555.89		172,613,587.97
	Balance of Investment as at 30 September 2023								
									172,613,587.97

Financial Year: 2022/2023

Investment Register of Nedbank call account

Acc No: 037881527927/0000031 (Fixed Deposit)

Date	Description	Capital	Starting Date	Ending/Maturity Date	Period/Days	Rate	Interest Earned	Withdrawal	Investment Balance
12-Jul-23	Deposit	100,000,000.00	12-Jul-23	12-Sep-23		9.28%			100,000,000.00
31-Jul-23	Accrued Interest				20		508,493.15		100,508,493.15
31-Aug-23	Accrued Interest				31		788,164.38		101,296,657.53
20-Sep-23	Accrued Interest				20		508,493.15		101,805,150.68
21-Sep-23	Withdrawal							20,000,000.00	81,805,150.68
30-Sep-23	Accrued Interest				10		203,397.26		82,008,547.95
	Balance of Investment as at 30 September 2023								
									82,008,547.95

Financial Year: 2022/2023

Investment Register of Standard Bank Deposit account

Account No: 33858783 017 (Call Deposit)

Date	Description	Capital	Starting Date	Ending/Maturity Date	Period/Days/Rate	Interest Earned	Withdrawal	Investment Balance
21-Jul-23	Deposit	100,000,000.00			8.25%			100,000,000.00
31-Jul-23	Accrued Interest				10	226,027.40		100,226,027.40
23-Aug-23	Accrued Interest				23	519,863.01		100,745,890.41
24-Aug-23	Withdrawal						50,000,000.00	50,745,890.41
31-Aug-23	Accrued Interest				7	79,109.59		50,825,000.00
30-Sep-23	Accrued Interest				30	344,635.27		51,169,635.27
	Balance of Investment as at 30 September 2023							51,169,635.27

The total investment of the municipality as at 30 September 2023 amount to R 305 791 771 including interest.

6.1.11 CASH FLOW ANALYSIS

Cash Flow from 1st July 2023– 30th September 2023

Revenue

Item Description	Original Budget	Actual Received 1 July-30 Sep 2023	Variance	Percentage Received
Transfers and Subsidies: Operational	R578.5 million	R237.2 million	R341.3 million	41%
Other Revenue	R115.0 million	R16.3 million	R98.7 million	14%
Cash on Hand (Opening Balance)	R90.1 million	R 0	R90.1 million	
Total Operational Revenue Budget	R783.6 million	R253.5 million	R530.1 million	32%
Transfers and Subsidies: Capital	253.4 million	114.5 million	R138.9 million	45%
Total Revenue	R1 billion	R368 million	R669 million	35%

Operational and Capital Expenditure

Item Description	Original Budget	Actual Spent 1 July-30 Sep 2023	Variance	Percentage Spent
Total Operational Expenditure	R669.9 million	R127.7 million	R542.2 million	19%
Capital Spending	274.7 million	R60.5 million	R214.2 million	22%
Total Spent	R944.6 million	R188.2 million	R756.4 million	20 %
Commitment from 1 October-30 June 2024			R756.4 million	
Revenue to be collected from 1 October-30 June 2024				
Transfers and Subsidies: Operational			R341.3 million	
Transfers and Subsidies: Capital			R138.9 million	
Other Revenue			R98.7 million	
Total Cash on Hand as at 30th September 2023			R350.1 million	
Total Projected Revenue Including Cash On Hand			R929 million	
Surplus (Deficit)			R172.6 million	

7 **ENVISAGED IMPACT TO MUNICIPALITIES**

Refer to other implications

8 **STAKEHOLDER CONSULTED**

THLM, Provincial Treasury and National Treasury

9 **HUMAN RESOURCE IMPLICATION**

THLM

10 **LEGAL IMPLICATIONS**

None compliance to MFMA

11 **FINANCIAL IMPLICATIONS**

R 356.0 million total cash on hand

12 **OTHER IMPLICATIONS**

Assessment made based on the spending threshold for budgetary purposes

13 **IT IS THEREFORE SUGGESTED:**

13.1 **THAT** the quarterly budget statement for 01 July 2023 to 30th September 2023 for 2023/24 Financial Year as in terms of section 52(d) of the MFMA 56 2003 be considered.

RECOMMENDATION BY THE MUNICIPAL MANAGER

13.2 **THAT** the quarterly budget statement for 01 July 2023 to 30th September 2023 for 2023/24 Financial Year as in terms of section 52(d) of the MFMA 56 2003 be considered.

SUPPORTING SCHEDULES

Municipal adjustments budgets & supporting tables

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national treasury

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Contact details:

Technical enquiries to the MFMA Helpline at:
lgdataqueries@treasury.gov.za

Data submission enquiries:
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting Period:

MTREF:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

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MP315 Thembisile Hani - Table C1 Monthly Budget Statement Summary - M03 - Quarter 1

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	57 435	61 555	-	15 108	15 108	15 389	(281)	-2%	61 555
Service charges	130 634	138 580	-	36 325	36 325	34 645	1 680	5%	138 580
Investment revenue	18 350	8 625	-	4 383	4 383	2 156	2 227	103%	8 625
Transfers and subsidies - Operational	532 245	578 504	-	234 171	234 171	144 626	89 545	62%	578 504
Other own revenue	113 545	107 515	-	53 732	53 732	26 879	26 853	100%	-
Total Revenue (excluding capital transfers and contributions)	852 208	894 778	-	343 719	343 719	223 694	120 024	54%	894 778
Employee costs	161 781	195 660	-	43 940	43 940	48 915	(4 975)	-10%	195 660
Remuneration of Councillors	25 878	29 258	-	6 435	6 435	7 314	(880)	-12%	29 258
Depreciation and amortisation	94 253	88 821	-	18 033	18 033	22 205	(4 173)	-19%	88 821
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	166 416	176 089	-	16 645	16 645	44 022	(27 377)	-62%	176 089
Transfers and subsidies	197	200	-	-	-	50	(50)	-100%	200
Other expenditure	464 986	514 658	-	60 731	60 731	128 664	(67 934)	-53%	514 658
Total Expenditure	913 511	1 004 685	-	145 783	145 783	251 171	(105 388)	-42%	1 004 685
Surplus/(Deficit)	(61 303)	(109 908)	-	197 936	197 936	(27 477)	225 413	-820%	(109 908)
Transfers and subsidies - capital (monetary allocations)	184 578	253 469	-	41 486	41 486	63 367	(21 882)	-35%	253 469
Transfers and subsidies - capital (in-kind)	5 330	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	128 606	143 562	-	239 421	239 421	35 890	203 531	567%	143 562
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	128 606	143 562	-	239 421	239 421	35 890	203 531	567%	143 562
Capital expenditure & funds sources									
Capital expenditure	24 389	273 769	-	53 583	53 583	68 442	(14 860)	-22%	273 769
Capital transfers recognised	42 070	253 469	-	53 583	53 583	63 367	(9 785)	-15%	253 469
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	(5 620)	21 300	-	-	-	5 325	(5 325)	-100%	21 300
Total sources of capital funds	36 450	274 769	-	53 583	53 583	68 692	(15 110)	-22%	274 769
Financial position									
Total current assets	1 230 842	351 033	-	-	1 529 282	-	-	-	351 033
Total non current assets	2 451 026	2 566 464	-	-	2 486 576	-	-	-	2 566 464
Total current liabilities	1 139 294	207 130	-	-	1 234 421	-	-	-	207 130
Total non current liabilities	24 001	98 053	-	-	23 442	-	-	-	98 053
Community wealth/Equity	2 507 505	2 612 315	-	-	2 757 995	-	-	-	2 612 315
Cash flows									
Net cash from (used) operating	281 533	277 702	-	241 708	241 708	69 425	(172 282)	-248%	277 702
Net cash from (used) investing	215 026	(274 769)	-	(61 969)	(61 969)	(68 692)	(6 723)	10%	(274 769)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	628 816	135 190	-	-	365 134	132 991	(232 143)	-175%	188 328
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	27 966	53 421	24 914	23 609	23 404	23 307	23 178	#####	1 976 525
Creditors Age Analysis									
Total Creditors	5 176	579	-	89	-	-	-	0%	5 844

MP315 Thembisile Hani - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		593 968	631 699	–	252 389	252 389	157 925	94 464	60%	631 699
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		593 968	631 699	–	252 389	252 389	157 925	94 464	60%	631 699
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		241	172	–	29	29	43	(14)	-33%	172
Community and social services		107	119	–	28	28	30	(2)	-6%	119
Sport and recreation		134	53	–	1	1	13	(12)	-91%	53
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		155 857	165 708	–	35 609	35 609	41 427	(5 818)	-14%	165 708
Planning and development		142 426	149 441	–	35 570	35 570	37 360	(1 790)	-5%	149 441
Road transport		13 431	16 267	–	39	39	4 067	(4 028)	-99%	16 267
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		292 051	350 668	–	97 177	97 177	87 667	9 511	11%	350 668
Energy sources		18 000	30 200	–	6 624	6 624	7 550	(926)	-12%	30 200
Water management		200 515	242 502	–	69 988	69 988	60 625	9 363	15%	242 502
Waste water management		3 563	3 887	–	865	865	972	(107)	-11%	3 887
Waste management		69 972	74 079	–	19 700	19 700	18 520	1 181	6%	74 079
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 042 117	1 148 247	–	385 204	385 204	287 062	98 143	34%	1 148 247
Expenditure - Functional										
Governance and administration		530 089	595 674	–	81 644	81 644	148 919	(67 275)	-45%	595 674
Executive and council		49 930	57 603	–	13 599	13 599	14 401	(802)	-6%	57 603
Finance and administration		476 817	533 927	–	66 338	66 338	133 482	(67 144)	-50%	533 927
Internal audit		3 342	4 144	–	1 707	1 707	1 036	671	65%	4 144
Community and public safety		18 466	25 151	–	4 400	4 400	6 288	(1 888)	-30%	25 151
Community and social services		11 674	16 373	–	2 204	2 204	4 093	(1 889)	-46%	16 373
Sport and recreation		6 793	8 779	–	2 195	2 195	2 195	1	0%	8 779
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		97 828	91 719	–	24 755	24 755	22 930	1 826	8%	91 719
Planning and development		19 347	30 789	–	4 648	4 648	7 697	(3 049)	-40%	30 789
Road transport		78 480	60 930	–	20 107	20 107	15 232	4 875	32%	60 930
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		267 128	292 141	–	34 984	34 984	73 035	(38 051)	-52%	292 141
Energy sources		30 727	29 767	–	6 158	6 158	7 442	(1 284)	-17%	29 767
Water management		213 902	211 923	–	23 060	23 060	52 981	(29 921)	-56%	211 923
Waste water management		8 143	11 236	–	1 975	1 975	2 809	(834)	-30%	11 236
Waste management		14 356	39 214	–	3 791	3 791	9 804	(6 012)	-61%	39 214
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	913 511	1 004 685	–	145 783	145 783	251 171	(105 388)	-42%	1 004 685
Surplus/ (Deficit) for the year		128 606	143 562	–	239 421	239 421	35 890	203 531	567%	143 562

MP315 Thembisile Hani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water	90 668	96 228	-	25 914	25 914	24 057	1 857	8%	96 228	
Service charges - Waste Water Management	2 084	2 355	-	470	470	589	(119)	-20%	2 355	
Service charges - Waste management	37 882	39 997	-	9 940	9 940	9 999	(59)	-1%	39 997	
Sale of Goods and Rendering of Services	547	980	-	57	57	245	(188)	-77%	980	
Agency services	10 611	12 526	-	-	-	3 132	(3 132)	-100%	12 526	
Interest	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	101 691	88 763	-	52 956	52 956	22 191	30 765	139%	88 763	
Interest from Current and Non Current Assets	18 350	8 625	-	4 383	4 383	2 158	2 227	103%	8 625	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 217	1 056	-	318	318	264	54	20%	1 056	
Licence and permits	3	4	-	0	0	1	(1)	-65%	4	
Operational Revenue	1 762	1 400	-	251	251	350	(99)	-28%	1 400	
Non-Exchange Revenue										
Property rates	57 435	61 555	-	15 108	15 108	15 389	(281)	-2%	61 555	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 818	2 588	-	39	39	647	(609)	-94%	2 588	
Licence and permits	176	196	-	111	111	49	62	127%	196	
Transfers and subsidies - Operational	532 245	578 504	-	234 171	234 171	144 626	89 545	62%	578 504	
Interest	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	(6 043)	-	-	-	-	-	-	-	-	
Other Gains	764	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)	852 208	894 778	-	343 719	343 719	223 694	120 024	54%	894 778	
Expenditure By Type										
Employee related costs	161 781	195 660	-	43 940	43 940	48 915	(4 975)	-10%	195 660	
Remuneration of councillors	25 878	29 258	-	6 435	6 435	7 314	(880)	-12%	29 258	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	
Inventory consumed	166 416	176 089	-	16 645	16 645	44 022	(27 377)	-62%	176 089	
Debt impairment	-	242 880	-	-	-	60 720	(60 720)	-100%	242 880	
Depreciation and amortisation	94 253	88 821	-	18 033	18 033	22 205	(4 173)	-19%	88 821	
Interest	-	-	-	-	-	-	-	-	-	
Contracted services	148 033	154 993	-	38 971	38 971	38 748	223	1%	154 993	
Transfers and subsidies	197	200	-	-	-	50	(50)	-100%	200	
Irrecoverable debts written off	246 243	3 005	-	565	565	751	(186)	-25%	3 005	
Operational costs	69 805	113 779	-	21 195	21 195	28 445	(7 250)	-25%	113 779	
Losses on Disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Losses	905	-	-	-	-	-	-	-	-	
Total Expenditure	913 511	1 004 685	-	145 783	145 783	251 171	(105 388)	-42%	1 004 685	
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)	184 578	253 469	-	41 486	41 486	63 367	(21 882)	-35%	253 469	
Transfers and subsidies - capital (in-kind)	5 330	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	128 606	143 562	-	239 421	239 421	35 890			143 562	
Income Tax	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	128 606	143 562	-	239 421	239 421	35 890			143 562	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	128 606	143 562	-	239 421	239 421	35 890			143 562	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	128 606	143 562	-	239 421	239 421	35 890			143 562	

MP315 Thembisile Hani - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - Quarter 1

R thousands	Description	NT Code	Budget Year 2023/24											Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181-Dys-1 Yr	Over 1Yr	Total						
	Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	9 802	9 802	9 294	8 356	8 343	8 328	8 313	758 283	820 521	791 623	-	-			
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	164	164	164	-	-			
	Receivables from Non-exchange Transactions - Property Rates	1400	4 851	3 895	3 857	3 746	3 645	3 634	3 621	266 700	293 948	281 345	-	-			
	Receivables from Exchange Transactions - Waste Water Management	1500	174	179	153	138	136	136	135	15 617	16 667	16 162	-	-			
	Receivables from Exchange Transactions - Waste Management	1600	3 785	3 784	3 759	3 604	3 603	3 601	3 599	334 405	360 140	348 812	0	-			
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-			
	Interest on Arrear Debtor Accounts	1810	9 355	35 761	7 852	7 764	7 677	7 609	7 511	401 456	484 984	432 016	5	-			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-			
	Other	1900	-	-	-	-	-	-	-	102	102	102	-	-			
	Total By Income Source	2000	27 966	53 421	24 914	23 609	23 404	23 307	23 178	1 776 726	1 976 525	1 870 225	5	5			
	2022/23 - totals only		24 074	23 071	27 039	175 351	20 364	20 278	101 294	1 312 975	1 704 446	1 630 263	0	0			
	Debtors Age Analysis By Customer Group																
	Organs of State	2200	4 148	3 815	3 577	3 369	3 320	3 292	3 268	184 672	209 462	197 922	0	-			
	Commercial	2300	2 718	2 976	1 730	1 693	1 622	1 612	1 609	89 614	103 574	96 150	-	-			
	Households	2400	21 101	46 631	19 806	18 546	18 462	18 403	18 301	1 502 440	1 663 490	1 576 153	5	-			
	Other	2500	-	-	-	-	-	-	-	-	-	-	-	-			
	Total By Customer Group	2600	27 966	53 421	24 914	23 609	23 404	23 307	23 178	1 776 726	1 976 525	1 870 225	5	5			

MP315 Thembisile Hani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		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	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 176	579	-	89	-	-	-	-	-	5 844	673
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 176	579	-	89	-	-	-	-	-	5 844	673

MP315 Thembisile Hani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - Quarter 1

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 779	16 005	-	4 233	4 233	4 001	231	6%	16 005
Pension and UIF Contributions		2 580	3 091	-	644	644	773	(128)	-17%	3 091
Medical Aid Contributions		258	747	-	74	74	187	(113)	-60%	747
Motor Vehicle Allowance		883	1 073	-	207	207	268	(61)	-23%	1 073
Cellphone Allowance		2 615	2 492	-	652	652	623	29	5%	2 492
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 764	5 849	-	625	625	1 462	(837)	-57%	5 849
Sub Total - Councillors		25 878	29 258	-	6 435	6 435	7 314	(880)	-12%	29 258
% increase	4		13.1%							13.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 352	6 033	-	1 006	1 006	1 508	(502)	-33%	6 033
Pension and UIF Contributions		350	348	-	75	75	87	(12)	-13%	348
Medical Aid Contributions		126	297	-	71	71	74	(3)	-4%	297
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		620	836	-	187	187	209	(22)	-10%	836
Cellphone Allowance		88	107	-	22	22	27	(5)	-18%	107
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		35	112	-	-	-	28	(28)	-100%	112
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 570	7 733	-	1 362	1 362	1 933	(571)	-30%	7 733
% increase	4		38.8%							38.8%
Other Municipal Staff										
Basic Salaries and Wages		104 015	123 248	-	28 555	28 555	30 812	(2 257)	-7%	123 248
Pension and UIF Contributions		21 347	25 654	-	5 827	5 827	6 414	(586)	-9%	25 654
Medical Aid Contributions		9 204	10 454	-	2 466	2 466	2 613	(148)	-6%	10 454
Overtime		3 883	4 003	-	1 008	1 008	1 001	7	1%	4 003
Performance Bonus		8 558	11 420	-	2 295	2 295	2 855	(560)	-20%	11 420
Motor Vehicle Allowance		3 859	5 118	-	1 014	1 014	1 279	(265)	-21%	5 118
Cellphone Allowance		525	682	-	166	166	171	(5)	-3%	682
Housing Allowances		137	196	-	32	32	49	(17)	-35%	196
Other benefits and allowances		1 236	2 729	-	375	375	582	(307)	-45%	2 729
Payments in lieu of leave		293	795	-	383	383	199	184	93%	795
Long service awards		1 984	1 886	-	98	98	472	(374)	-79%	1 886
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 172	1 740	-	360	360	435	(75)	-17%	1 740
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		156 210	187 927	-	42 578	42 578	46 982	(4 404)	-9%	187 927
% increase	4		20.3%							20.3%
Total Parent Municipality		187 659	224 917	-	50 375	50 375	56 229	(5 855)	-10%	224 917
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	5	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-

MP315 Thembisile Hani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - Quarter 1

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		187 659	224 917	-	50 375	50 375	56 229	(5 855)	-10%	224 917
% increase	4		19.9%							19.9%
TOTAL MANAGERS AND STAFF		161 781	195 660	-	43 940	43 940	48 915	(4 975)	-10%	195 660

MP315 Thembisile Hani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 - Quarter 1

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	5 061	22 897	-	1 457	1 457	22 897	21 440	93.6%	1%
August	11 500	22 897	-	28 492	29 949	45 795	15 846	34.6%	11%
September	17 197	22 897	-	23 634	53 583	68 692	15 110	22.0%	20%
October	6 607	22 897	-	-	-	91 590	-	-	-
November	7 388	22 897	-	-	-	114 487	-	-	-
December	23 944	22 897	-	-	-	137 385	-	-	-
January	8 413	22 897	-	-	-	160 282	-	-	-
February	(779)	22 897	-	-	-	183 179	-	-	-
March	18 388	22 897	-	-	-	206 077	-	-	-
April	11 740	22 897	-	-	-	228 974	-	-	-
May	27 707	22 897	-	-	-	251 872	-	-	-
June	(111 841)	22 897	-	-	-	274 769	-	-	-
Total Capital expenditure	25 326	274 769	-	53 583					

MP315 Thembisile Hani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		39 534	35 891	-	13 486	13 486	8 973	(4 514)	-50.3%	35 891
Roads Infrastructure		14 952	15 127	-	10 173	10 173	3 782	(6 391)	-169.0%	15 127
Roads		14 952	14 477	-	10 173	10 173	3 619	6 554	0	14 477
Road Structures		-	650	-	-	-	163	(163)	(0)	650
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 216	5 000	-	-	-	1 250	1 250	100.0%	5 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		5 216	5 000	-	-	-	1 250	(1 250)	(0)	5 000
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19 168	13 500	-	3 314	3 314	3 375	61	1.8%	13 500
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		2 461	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		16 707	13 500	-	3 314	3 314	3 375	(61)	(0)	13 500
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	1 605	-	-	-	401	401	100.0%	1 605
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	1 605	-	-	-	401	(401)	(0)	1 605
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		199	659	-	-	-	165	165	100.0%	659
Landfill Sites		199	659	-	-	-	165	(165)	(0)	659
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		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		92	777	-	59	59	194	135	69.4%	777
Community Facilities		92	251	-	59	59	63	3	5.3%	251
Halls		91	190	-	59	59	48	12	0	190

MP315 Thembisile Hani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		1	61	-	-	15	(15)	(0)	61	
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	527	-	-	132	132	100.0%	527	
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	527	-	-	132	(132)	(0)	527	
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		6 068	7 302	-	642	642	1 826	1 184	64.9%	7 302
Operational Buildings		6 068	7 302	-	642	642	1 826	1 184	64.9%	7 302
Municipal Offices		6 068	7 302	-	642	642	1 826	(1 184)	(0)	7 302
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		4 581	2 530	-	1 125	1 125	632	(493)	-77.9%	2 530
Computer Equipment		4 581	2 530	-	1 125	1 125	632	493	0	2 530
Furniture and Office Equipment		-	600	-	-	-	150	150	100.0%	600
Furniture and Office Equipment		-	600	-	-	-	150	(150)	(0)	600

MP315 Thembisile Hani - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		6 568	7 357	-	959	959	1 839	880	47.8%	7 357
Machinery and Equipment		6 568	7 357	-	959	959	1 839	(880)	(0)	7 357
Transport Assets		977	3 560	-	209	209	890	681	76.5%	3 560
Transport Assets		977	3 560	-	209	209	890	(681)	(0)	3 560
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	57 820	58 018	-	16 481	16 481	14 505	(1 976)	-13.6%	58 018

Chart C3 Aged Consumer Debtors Analysis

Budget Year 2023/ 202223	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dys	181 Dys-1 Yr	Over 1Yr
	27 966	53 421	24 914	23 609	23 404	23 307	23 178	1 776 726
	24 674	23 071	27 039	175 351	20 364	20 278	101 294	1 312 975

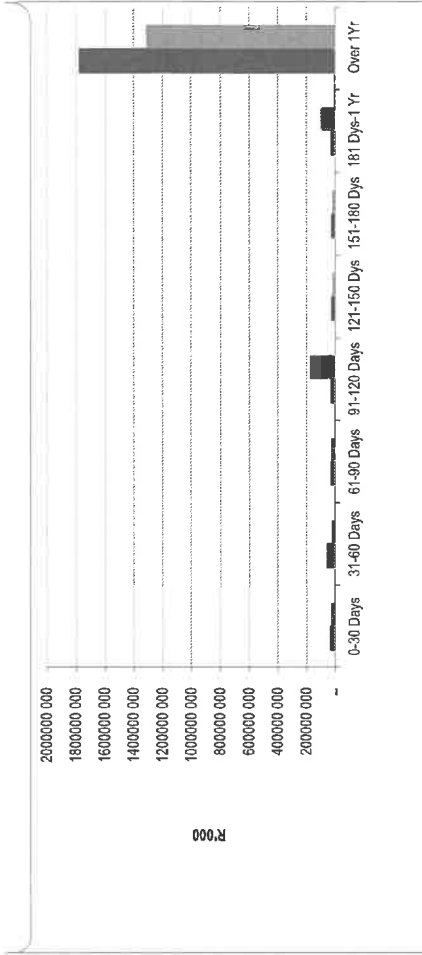


Chart C4 Consumer Debtors (Total by Debtor Customer Category)

	2022/23	Budget Year 2023/24
Organs of State	203 178	209 462
Commercial	100 466	103 574
Households	1 613 585	1 663 490
Other	-	-

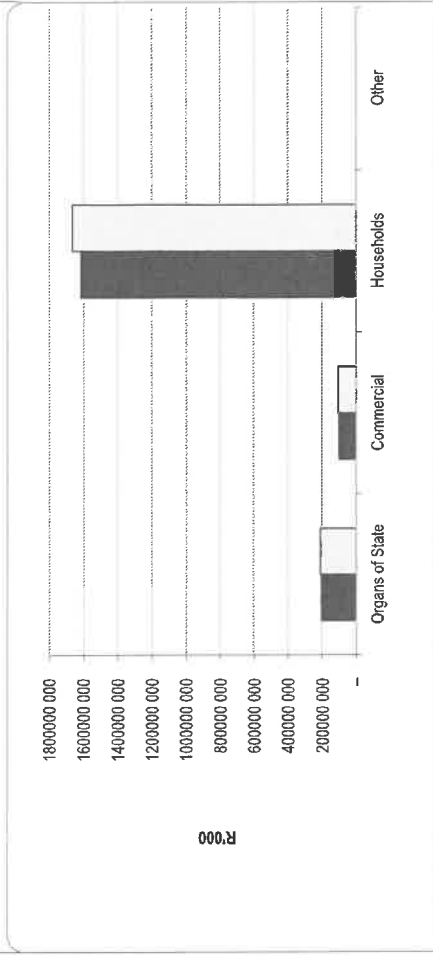


Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

Month	2022/23	Original Budget	Adjusted Budget	Monthly actual	Monthly target
Jul	5 061	22 897	-	1 457	28 492
Aug	11 500	22 897	-	23 634	-
Sep	17 197	22 897	-	-	-
Oct	6 607	22 897	-	-	-
Nov	7 388	22 897	-	-	-
Dec	23 944	22 897	-	-	-
Jan	8 413	22 897	-	-	-
Feb	(779)	22 897	-	-	-
Mar	18 388	22 897	-	-	-
Apr	11 740	22 897	-	-	-
May	27 707	22 897	-	-	-
Jun	(111 641)	22 897	-	-	-

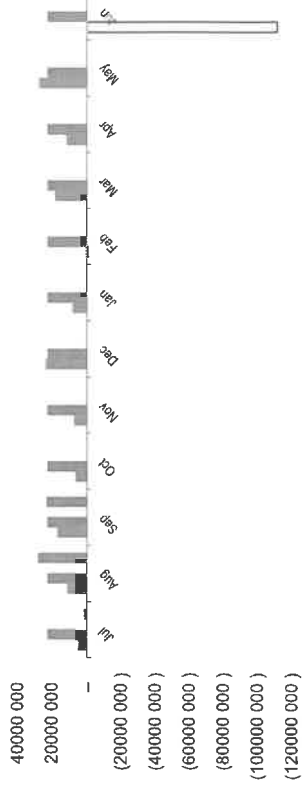


Chart C2 2023/24 Capital Expenditure YTD Actual v BU target

Month	YearTD actual	YearTD Budget
Jul	1 457	22 897
Aug	29 949	45 795
Sep	53 583	68 692
Oct	91 590	91 590
Nov	114 487	114 487
Dec	137 385	137 385
Jan	160 282	160 282
Feb	183 179	183 179
Mar	206 077	206 077
Apr	228 974	228 974
May	251 872	251 872
Jun	274 769	274 769

