

PORT ST JOHNS MUNICIPALITY BUDGET AND TREASURY OFFICE



PORT ST JOHNS
• MUNICIPALITY •
OUR HERITAGE, OUR PEOPLE

MONTHLY BUDGET REPORT FOR THE MONTH ENDED 30 NOVEMBER 2023

Prepared By:

Chief Financial Officer

T.Sikolo

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Approved By:

Municipal Manager

F. Fihlani

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Acknowledged By:

Honourable Mayor

N. Mlombile- Cingo

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MONTHLY BUDGET REPORT FOR THE MONTH END OF NOVEMBER 2023

PURPOSE

To report on the financial performance of the Municipality for the month ended 30 November 2023 in line with Section 71 of the Municipal Finance Management Act No. 56 of 2003 and Municipal Budget and Reporting Regulations gazette No 32141

LEGAL/STATUTORY REQUIREMENTS

Section 71 of Municipal Finance Management Act No. 56 of 2003.

Section 52(d) of Municipal Finance Management Act No. 56 of 2003.

Municipal Budget and Reporting Regulations gazette No 32141

BACKGROUND

Section 71: Monthly Budget Statements

In terms Sec 71 The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source.
- (b) actual borrowings.
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;

(f) actual expenditure on those allocations,

Municipal budget and reporting regulations (MBRR) – Section 28 to 30

(28) The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act. Tabling of monthly budget statements

(29) The Mayor must table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

(30) (1) The monthly budget statement of a municipality must be placed on the municipality's website.

BTO STAFF ESTABLISHMENT

Several critical positions within BTO including middle management, are vacant leading to a lot of responsibility being placed on junior staff. This also exposes the municipality to several risks as there is lack of segregation of duties in critical areas such as expenditure payments and SCM.

Project Accountant position has been moved to BTO now awaiting formal communication. To date the action of this decision has not yet materialized.

The payroll unit has been transferred to BTO reporting to the office of the Chief Financial Officer from November 2023.

The SCM clerk that was on sick leave is now back at work.

The following critical positions need to be filled for proper functioning of BTO.

- Budget and reporting Manager - Interviews to be conducted in December
- SCM manager – Interviews to be conducted in December
- Manager Income and expenditure
- Senior Accountant expenditure
- Contract Management practitioner
- 2 Fleet inspectors

Below table shows all the BTO positions on the approved Organogram

Focus Area		Personnel
Management		
1.	Chief Financial Officer	Ms T. Sikolo
2.	SCM Manager	Vacant
3.	Budget and Reporting Manager	Vacant
Officials		
4.	Asset Management Accountant	Ms A. Mhlonto
5.	Asset Clerk	Ms. T. Gantsho
5.	SCM Practitioner	Ms S. Mtshamba
6.	SCM Clerk	Ms. M. Kratsha
7.	SCM Clerk	Ms. B. Mlomo
9.	Senior Income Accountant	Mr O Maletsheza
10.	Income Accountant	Ms. Y. Majokweni
11.	Expenditure Accountant	Ms N. Nomkala
12.	FBS Data Capture	Ms.A. Nyawuza
13.	Senior Accountant Budget and Reporting	Ms N. Tan
14.	Budget and Reporting Accountant	Ms. B. Luhlangothi
15.	Fleet Management Officer	Mr K. Maalo

16.	Cashier	Ms S. Sikade
17.	FBS Officer	Ms V. Ndabeni
18.	FBS Data Capture	Ms O. Zibandayo
19.	FMG Intern	Mr A.T Khwaza
20.	FMG Intern	Mr N.T Gqwabaza
21.	FMG Intern	Mr M. Fono
22.	FMG Intern	Ms N. Ndunde
23.	FMG Intern	Ms Q. Dumehleli
24.	Driver	Mr M. Sigcau
25.	Driver	Mr B. Fono
26.	Driver	Mr Z. Mgqibi
27.	Driver	Mr S. Nogwada

1.Introduction

The Budget and Treasury Office performs budgeting, accounting, analysis, financial reporting, cash management, debt management, supply chain management, financial management, review and other duties as may in terms of section 79 be delegated by the accounting officer to the chief financial officer.

2.Audit & AFS

The annual financial statements of the municipality and the consolidated financial statements were submitted to the Auditor General in August and September respectively. The quality of AFS submitted is not satisfactory and this has been formally communicated to the Service provider.

The 2022/23 audit was extended till 14 December due to material adjustments and the resubmission of the Asset register. The final adjusted AFS were submitted on the on the 08 December 2023 after the presentation of the draft Management Report

3.Consolidated view of the budget

Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Total Revenue	272,991	272,991	1,691	108,151	113,615
Total operating Expenditure	300,406	300,406	12,787	78,787	126,019
Surplus/(Deficit)	(27,415)	(27,415)	(11,097)	29,365	(12,404)

The Municipality has a total budget of 381Million for revenue and expenditure including the budget adjustment of 20m. To- date the municipality has spent **21.97%** under capital of the budget which is in line with the expected spending

4.Sources of Revenue

The Municipality generates revenue from the below listed sources which included government grants. Rates are billed annually and other services monthly. Most of the revenue comes from grants. Income received from billings to date is above what was

budgeted for this is a result of the discount scheme that is currently underway. Revenue collection also depends on the actions of the other user departments.

DESCRIPTION	ANNUAL BUDGET	COLLECTION	COLLECTION
	2022/2023	30-Oct-23	31-Nov-23
Assessment rates	11 964 580,00	604 956	3 980 793
Refuse Removal	1 500 000,00	44 981	10 890
Lease rental Billboards			
Interest	7 000 000,00		
Licences(Learners licences &hawkers licences)	120 000,00		
Hall rental	17 000,00	1 576	1 600
Lease rental	200 000,00	12 400	12 660
Tender documents	20 000,00		
Credit interest/Interest on external investments	7 500 000,00		
Grave site	20 000,00		3 790
INEP Grant	26 768 000,00		9 000 000
Traffic fines	100 000,00		
Municipal Infrastructure Grant	48 979 000,00		
Sport, arts and recreation	550 000,00	550 000	
Greenest Town EC: Econ			
Finance Management Grant	2 650 000,00		
Equitable share	193 713 000,00		
Expanded Public Works Programme	1 555 000,00		700 000
LG Seta			
Human settlements interns grant			
Vat Refunds		1652 369	1 920 330
Eradication of allien Plant			
Plan fees	20 000,00		
OTP Grant (small town revitalisation)	15 000 000,00		4 036 571
Claims received			
Sundry income	70 000,00	750	4 955
WASTE DISPOSAL		877	569
Commission received	40 000,00		
Profit on Sale of Fixed Assets	301 500,00		

Traffic Revenue	1 500 000,00	52 919	51 972
Cash banked savings	41 700 620,71		
Disaster Relief Grant			
Total own revenue	72 073 700,71		
	361 288 700,71	2 920 828	19 724 131

5.Grants Performance

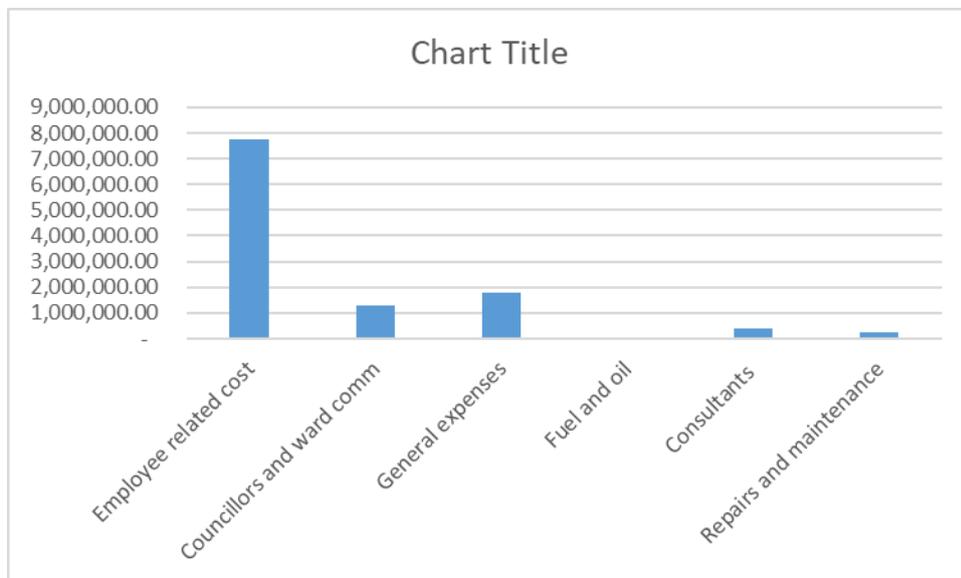
Most of the operational expenditure is grant funded. The municipality is expected to have spent at least 40% of the funds received. Grant spending is increasing but not at the desired rate. Plans are in place and are being executed to speed up the spending.

DESCRIPTIO N	Annual Budget 2023/2024	Amount Received To- date	Expenditure to- date	Expend iture %	Unspent grant %
Equitable Share	R 193,713,000	R 80,714,000	R 81,752,505	42.20	57.80
EPWP	R 1,555,000	R 1,088,000.00	R 1,042,430.40	67.04	32.96
MIG	R 48,979,000	R 19,851,000	R 9,191,303.57	18.77	81.23
INEP	R 26,768,000	R 16,000,000.00	R 7,586 000.16	28.34	71.66
FMG	R 2,650,000	R 2,650,000	R 664,976.97	25.09	74.91
DSRAC	R 550,000	R 550,000	R 164,119.65	29.84	70.16

Small Town Revitalisation	R 15,000,000	R 6,752,036.63	R 7,659,662.81	51.06	48.94
DISASTER RELIEF	R 20,530,000	R 20,530,000	R 1,220,056.30	5.94	94.06
Total Grants	R 309,745,000	R 148,135,036.63	R 109,281,057.86	35.28	67.13

6. Operational Expenditure by Category

Employee costs followed by general expenditure are the highest. Salaries, Fuel, consultants' fees and repairs have exceeded the year-to-date budget.



EXPENDITURE PER CATEGORY	BUDGETED 2023/24 R		Actual EXP October	Actual EXP November
Employee Related Costs	93,373,725		8,350,032.00	7 748 852.00
Councillor & Ward Committee Allowances	21,259,494		1 286 122.00	1 286 122.00
General Expenses	107,244,228			1 784 062.00
Fuel and Oil	6,700,000		400,000.00	0
Consultants	7,587,680		408,142.29	395 934.23
Repairs and Maintenance	12,009,938		223,033.29	223 033.29

7. Section 66 Employee related costs

The total expenditure to date for employee related costs including councillors is 47.6 Million. This makes up 52.67% of the total operational expenditure.

EC154 Port St John's - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	REF1			REF2					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Fees plus Other)	1									
Basic Salaries and Wages		11,910	12,451	12,451	1,144	5,979	5,192	787	15%	12,451
Pension and UF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,172	1,640	1,640	142	163	663	(521)	-76%	1,640
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		13,082	14,101	14,101	1,286	6,142	5,876	266	5%	14,101
% increase	4		7.8%	7.8%						7.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6,635	6,643	6,643	462	2,745	2,758	(23)	-1%	6,643
Pension and UF Contributions		5	13	13	1	4	5	(1)	-19%	13
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,122	1,048	1,048	13	312	437	(125)	-29%	1,048
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Socially		-	-	-	-	-	-	-	-	-
Accing and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,762	7,703	7,703	476	3,061	3,210	(149)	-5%	7,703
% increase	4		-0.8%	-0.8%						-0.8%
Other Municipal Staff										
Basic Salaries and Wages		57,909	60,382	60,382	5,357	30,299	25,159	5,140	20%	60,382
Pension and UF Contributions		13,535	14,550	14,550	1,118	4,692	6,063	(1,371)	-29%	14,550
Medical Aid Contributions		6,739	7,244	7,244	609	2,397	3,019	(621)	-21%	7,244
Overtime		9,848	2,110	2,110	189	1,049	879	170	19%	2,110
Performance Bonus		(1)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	4,000	4,000	-	-	1,667	(1,667)	-100%	4,000
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Socially		-	-	-	-	-	-	-	-	-
Accing and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		88,150	88,286	88,286	7,272	38,438	36,796	1,642	4%	88,286
% increase	4		0.2%	0.2%						0.2%
Total Port Municipality		108,994	110,091	110,091	9,036	47,641	45,971	1,769	4%	110,091
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		108,994	110,091	110,091	9,036	47,641	45,971	1,769	4%	110,091
% increase	4		1.0%	1.0%						1.0%
TOTAL MANAGERS AND STAFF		96,912	96,990	96,990	7,740	41,490	39,996	1,503	4%	96,990

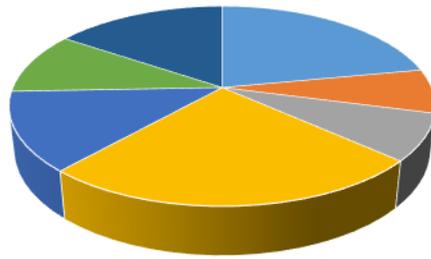
8.Capital Expenditure

Description	Annual Budget 2023/2024	YTD Expenditure October	Actual Exp November	Expenditure %
MIG	R 48,979,000	R 2,763,904	R 4,372,075	18.77
INEP	R 26,768,000	R 2,811,825	0	28.34
Small Town Revitalisation	R 15,000,000	R 2,401,576	R 2,717,748	51.06
DISASTER RELIEF	R 20,530,000	R 1,220,056	0	5.94
OWN REVENUE	R 32,953,166	R 870 828	R 2,559,111	7.77
Total Grants	R 144,230,166	R10 068189	R 28,216,136.65	19.56

8. Expenditure by Department

Most of the budget is consumed by engineering followed by community services as they are the service delivery departments.

Dept Operational Exp Nov 2023



- Executive Municipal Council
- Municipal Manager`s Office
- Budget and Treasury Office
- Community Services
- Corporate Services
- Local Economic Development
- Infrastructural Engineering

Expenditure per Department	Budgeted 2023/24	YTD Budget	Actual Exp Oct	Actual Exp Nov
Executive Municipal Council	42,321,022	14,357,036	2,822,876	2,811,809.
Municipal Manager`s Office	27,038,521	8,632,392	602,922.00	909,449.00
Budget and Treasury Office	32,431,570	13,862,383	1,162,119	962,470.00
Community Services	50,952,252	15,113,476	4,152,022.00	3,193,165.0
Corporate Services	37,986,850	12,006,428	1,593,399.00	1,634,339.00
Local Economic Development	17,455,797	8,286,656.00	959,451.00	1,287,270.00
Infrastructural	143,825,545	28,614,320.00	2,878,518	1,988,590.00

Engineering				
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10. Creditors Age Analysis

EC154 Port St Johns - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	#REF!									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	
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	197	(3,974)	(2,752)	(923)	847	246	402	(201)	(6,157)	
Auditor General	0800	-	-	(34)	-	34	-	-	21	21	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	197	(3,974)	(2,786)	(923)	881	246	402	(179)	(6,136)	

11.Revenue enhancement,

The revenue enhancement strategy of the municipality is a strategy document that identifies the opportunities to increase the municipality's revenue. The current strategy does not cover all the aspects of the revenue enhancement as it does not have tangible ideas and is not implementable. I recommend that it be reviewed and a committee consisting of all departments be established for monitoring the implementation.

Discount scheme

Discount Scheme: The amnesty was valid until the end of October 2023 but was extended for one month until the 30th of November 2023, The following is what we have received for each category.

Businesses: R1,331, 911.70

Households: R519 852.43

12.Overall Collection rate

The collection rate below is calculated on billing vs revenue collected however when calculating revenue collected vs debtors balance the collection rate of the

municipality comes to a very low rate of 33.23% for rates and 11.45% for refuse collection.

Oct -2023

DESCRIPTION	ANNUAL BUGDET	BILLING	October Collection	November COLLECTION	% Collection
Assessment rates	11,964,828.00	1,322,914.92	604 956.18	3,980,792.76	33.23
Refuse Removal	1,500,000.00	95,152.00	44 980.92	10,890.42	11.45

13. Debtors Age Analysis

The municipality had a total consumer debtors balance of R73.7 million, ranging between 0 day to over a year, detailed below by age of total debtor's balance:

EC164 Port St Johns - Supporting Table 9C3 Monthly Budget Statement - age of debtors - M06 November

Description	NT Code	#BPI									Total over 90days	Actual Bad Debts Written Off against Debtors	Impairment- Bad Debtors L1 to Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total				
Thousands														
Debtors Age Analysis By Income Source														
Taxes and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2206	859	11,073	616	688	823	60,352	(17,140)	60,647	45,219	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	100	51	54	154	103	84	12,380	(34)	13,527	12,926	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1800	-	-	-	-	-	-	82	-	82	82	-	-	-
Interest on Asset Debtors Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivable unallocated, regular, refuse and waste disposal expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	2306	910	11,967	870	891	886	72,832	(17,174)	75,733	58,316	-	-	-
#BPI														
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debtors Age Analysis By Customer Group														
Debtors of State	2200	300	286	1,922	206	206	289	32,176	(4,500)	28,267	18,068	-	-	-
Commercial	2300	606	202	1,024	215	215	34	13,588	(3,336)	10,466	12,873	-	-	-
Household	2400	1600	368	2,521	349	349	323	21,220	(627)	21,063	21,375	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2000	2306	856	11,967	870	891	886	72,832	(17,174)	75,733	58,316	-	-	-

The total debt with a potential to be irrecoverable amounts to R58.3 million, determined on the basis of being more than 90 days in arrears and this is 35.53% of the total

debtor's balance. Debt owed by municipal staff amounts to R66 701, there is an arrangement in place.

Top 10 Debtors

ACCOUNT	CURRENT	30 Days	60 Days	90 Days	120+ Days	TOTAL	CONSUMER NAME
10000980	20940	18625	203643	18 622	3 010 961	3 272 791	DOROTHY LILLY MORRIS
30000600	8897	6027	235615	6027	614 723	871 288	BAMBISANA HOSPITAL
10001079	612	5548	57482	5697	719 896	794 744	COASTAL PROPERTIES
30000364	6111	5192	78770	5191	625 452	720 716	Mdlankala JSS
10000019	57923	5490	28657	5465	666 430	711 834	QUMA FUNERAL SERVICES CC
10000873	5194	5173	5151	5130	627 761	648 408	JM SIGCAU
20001241	4703	4703	4703	4703	603 179	621 993	NATIONAL P. WORKS
10001077	5211	4331	78760	4430	500 697	593 429	CENTRAL PROPERTIES
10000976	2798	2081	58742	2063	493 731	559 414	BULOLO CAMP 2ND BEACH
10000190	3625	3379	22760	3371	496 002	529 137	MUGWANYA DAVID KIWANUKA

TOP 10 Debtors: BUSINESSES

ACCOUNT	CURRENT	30 Days	60 Days	90 Days	120+Days	TOTAL	CONSUMER NAME
10000019	5 793	5 490	28 657	5 465	666 429	711 834	QUMA FUNERAL SERVICES CC

10000021	4 576	4 224	31 371	4 198	449 659	494 028	PM NGCINGWANA (Rocks Motors)
10000100	3 458	3 282	16 309	3 257	335 162	361 468	WILD COAST GUARDS
10000120	3 708	3 512	18 139	3 486	344 821	373 666	MR PM NGCINGWANA (ROCK INN)
10000190	3 625	3 379	22 760	3 371	496 002	529 137	MUGWANYA DAVID KIWANUKA
10000879	4 952	4 378	49 305	4 352	416 012	478 999	WONGA NDABANKULU
10001077	5 211	4 331	78 760	4 430	500 697	593 429	CENTRAL PROPERTIES
10001079	6 121	5 548	57 482	5 697	719 896	794 744	COASTAL PROPERTIES
10001582	4 939	4 785	18 177	4 809	342 227	374 937	BZ NGCINGWANA
20001483	4 952	4 365	50 352	4 339	433 589	497 597	NGCINGWANA PAKATI MKHOSI

14. Cash and cash equivalents

At the end of November, the Municipality had the below bank accounts and balances with FNB.

Account Number	Bank	Account Type	Acc Name	Balance
63007016735		Public sector Cheque Account	Main Account	R 17,458,892.64
63008235326		Call account	Alien Plant	R 1,064,282.15
63008238081		Call account	MDRG	R 19,782,610.18
63008236829		Call Account	DSRAC	R 4,718.03
63008236043		Call Account	EPWP	R 3,775,775.75
63008238750		Call Account	FMG	R 7,100,313.31
63008236407		Call Account	INEP	R 10,980.61
63008237778		Call Account	MIG	R 22,523,710.79
63008239790		Call Account	Repairs	R 49,388,048.28
63008240870		Call Account	Salaries	R 8,697,296.86
63008239261		Call Account	Traffic	R 53,261,316.34
				<u>R 183,067,944.94</u>

15. Assets Management summary

Category	Opening Bal	Additions	Disposal	AccDepreciation	Carrying Value
Buildings	20,094,877	-	-	6,138,926	13,955,952
Community assets	44,774,214	-	-	16,318,742	28,455,472
Furniture and fixtures	3,345,431	-	-	2,905,549	439,882
IT equipment	6,679,187	16,998.00	-	5,302,659	1,393,526
Infrastructure	707,147,270	-	-	464,234,695	242,912,575
Infrastructure - WIP	114,374,149	6,346,320	-	-	-
Land	83,827,552	-	-	-	83,827,552
Plant and machinery	52,264,064	-	-	46,195,150	6,068,914
Heritage Assets ²	123,700	-	-	-	123,700
Transport assets	13,633,533	-	-	9,725,538	3,907,995
	1,046,263,977	6,363,318	-	550,821,259	381,085,567

Additions For the month of November

During the month of November 2023, there were additions on Infrastructure Work in progress and Movable assets.

ADDITIONS FOR THE MONTH OF NOVEMBER 2023

ASSET CATEGORY		
WORK IN PROGRESS		
PROJECT NAME	CONTRACTOR	AMOUNT

OTP - Upgrading of Aggate Terrace Road (Phase 2)	LG Construction JV Tswella Trading 88	2,717,748.20
Construction of Lityeni to Tyiwani Access Road	Breaking Force Trading	1,794,310.00
Construction of Luzuphu Access road	Dolly & Sons Construction cc	1,031,040.50
Construction of Rhawutini Access road	TSWELLA TRADING	803,221.43
TOTAL IMMOVABLE ASSETS ADDITIONS		6,346,320.13
MOVABLE ASSETS ADDITIONS		
COMPUTER EQUIPMENT		
ASSET TYPE	DEPARTMENT	AMOUNT
PROJECTOR	BTO	16,998.00
		16,998.00
TOTAL MOVABLE ASSETS		16,998.00
TOTAL ASSETS ADDITIONS FOR THE MONTH OF NOVEMBER 2023		6,363,318

Insurance

- All the Municipal assets are insured at Opulentia Financial Services and annual premium fee is paid.
- The sum insured for all the Municipal Assets amounts to R152 010 884.00.
- Two vehicle claims were registered in November 2023.

Claims Pending:

- One laptop claim that is still in progress which was registered on the 27 October 2023, waiting for the Payment of excess fee then the replacement laptop will be delivered.
- The vehicle Claim (JJT 277 EC) already at Repairs waiting for the payment of Excess fee.
- The vehicle claim (JNP 025 EC) Insurance is still in process of doing investigation about the Accident.

17. Fleet Management

Fuel Usage

Fuel used for the month of October amounts to R453 513.88 and for November iits 455 217 which is a decrease from the 744 000 for September. Engineering is the biggest consumer of fuel. Below is the usage per vehicle.

Cost Name	Reg Num	YR_MT H	Make	Model	Fue l	Grand Total
PORT ST JOHNS LOCAL MUNICIPALITY	FGS727E C	20151 2	TOYOTA	HILUX 2.5D	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	FGS729E C	20051 2	TOYOTA	HILUX 2.7 4X4 S/CAB	P	9298.0375
PORT ST JOHNS LOCAL MUNICIPALITY	FGS730E C	20221 2	TOYOTA	HILUX SC 2.5 D-4D	D	3862.645
PORT ST JOHNS LOCAL MUNICIPALITY	FGS732E C	20221 2	TOYOTA	HILUX SC 2.5 D-4D	D	7893.7405
PORT ST JOHNS LOCAL MUNICIPALITY	FLG706E C	20161 2	FORD	RANGER 2.2	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	FMG369 EC	20220 1	MAN	WATERCART CLA	D	81.098

PORT ST JOHNS LOCAL MUNICIPALITY	FMG375 EC	20221 2	MAN	CLA CRANE TRUCK	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	FMG382 EC	20191 2	MERCEDES BENZ	SPRINTER 519 CDI	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	FMG419 EC	20221 2	MAN	WATERCART CLA	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	FMG425 EC	20221 2	MAN	WATERCART CLA	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	FTS187E C	20121 2	CHEVROLET	CRUZE 1.8LT	P	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HDX814E C	20101 2	ISUZU	KB240I	P	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HHN419 EC	20151 2	MAN	CLA 26.280	D	4827.4965
PORT ST JOHNS LOCAL MUNICIPALITY	HHN425 EC	20130 1	MAN	CLA 15.220	D	5750.6965
PORT ST JOHNS LOCAL MUNICIPALITY	HHX632E C	20221 2	MAN	TGS 26.440	D	18093.445
PORT ST JOHNS LOCAL MUNICIPALITY	HMV162 EC	20221 2	MASSEY FERGUSON	TRACTOR	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HVW538 EC	20221 2	CATERPILLAR	CAT 725 DUMPER	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HVW543 EC	20221 2	CATERPILLAR	MOTOR GRADER	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HVW548 EC	20221 2	CATERPILLAR	MOTOR GRADER	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HVW550 EC	20221 2	CATERPILLAR	CAT 725 DUMPER	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HXB207E C	20221 2	CATERPILLAR	CAT 725 DUMPER	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HXB211E C	20221 2	TRAILER	1000LT	O	179330.97 25
PORT ST JOHNS LOCAL MUNICIPALITY	HXB212E C	20221 2	CATERPILLAR	TLB 538C	D	3364.1965
PORT ST JOHNS LOCAL MUNICIPALITY	HXX054E C	20201 2	ISUZU	FTR 850	D	32474.040 5
PORT ST JOHNS LOCAL MUNICIPALITY	HYV585E C	20221 2	FORD	RANGER 2.2XL S/CAB	D	3703.3935

PORT ST JOHNS LOCAL MUNICIPALITY	HYV589E C	20201 2	FORD	RANGER 2.2XL S/CAB	D	7486.2905
PORT ST JOHNS LOCAL MUNICIPALITY	HYV596E C	20090 1	FORD	FOCUS 1.6I	P	6531.6275
PORT ST JOHNS LOCAL MUNICIPALITY	HYV611E C	20221 2	FORD	RANGER 2.2XL S/CAB	D	3701.995
PORT ST JOHNS LOCAL MUNICIPALITY	HYX054E C	20151 2	BELL	GRADER 770	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	HZD612E C	20161 2	FORD	RANGER 2.2	D	9242.8045
PORT ST JOHNS LOCAL MUNICIPALITY	HZD635E C	20161 2	FORD	RANGER 2.2	D	20157.04
PORT ST JOHNS LOCAL MUNICIPALITY	HZD643E C	20161 2	FORD	RANGER 2.2	D	8128.4405
PORT ST JOHNS LOCAL MUNICIPALITY	HZR849E C	20161 2	FORD	RANGER 2.2	D	5432.192
PORT ST JOHNS LOCAL MUNICIPALITY	JCM074E C	20161 2	FORD	RANGER 2.2	D	5243.259
PORT ST JOHNS LOCAL MUNICIPALITY	JGC938E C	20201 2	MERCEDES BENZ	SPRINTER 519 CDI	D	1729.7465
PORT ST JOHNS LOCAL MUNICIPALITY	JJT277EC	20111 1	FORD	RANGER 3.2XLT	D	5295.8935
PORT ST JOHNS LOCAL MUNICIPALITY	JKB923E C	20201 2	ISUZU	8T - TIPPER - CHIPPE	D	14592.145
PORT ST JOHNS LOCAL MUNICIPALITY	JKB929E C	20221 2	ISUZU	8T - TIPPER - CHIPPE	D	6420.5865
PORT ST JOHNS LOCAL MUNICIPALITY	JKB935E C	20201 2	ISUZU	8T - TIPPER - CHIPPE	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	JKJ334EC	20201 2	ISUZU	8T - TIPPER - CHIPPE	D	14480.395
PORT ST JOHNS LOCAL MUNICIPALITY	JNP017E C	20191 2	TOYOTA	FORTUNER 2.8GD- 6	D	14265.563
PORT ST JOHNS LOCAL MUNICIPALITY	JNP025E C	20201 2	TOYOTA	COROLLA 1.8 NEW SHP	P	10649.53
PORT ST JOHNS LOCAL MUNICIPALITY	JPL577EC	20201 2	AUDI	Q5 40TDI QUATTRO	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	JST502EC	20201 2	ISUZU	FTR 850	D	13655.790 5

PORT ST JOHNS LOCAL MUNICIPALITY	JTG399E C	20021 2	BELL	TLB BACKHOE LOADER	D	12320.792
PORT ST JOHNS LOCAL MUNICIPALITY	JTS761K	20221 2	AUDI	Q5 2.0TDI S-TRON 125	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	KCC336E C	20221 2	CATERPILLAR	140GC MOTOR GRADER	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	KDH312E C	20010 1	TOYOTA	HILUX 2.0	P	10144.836
PORT ST JOHNS LOCAL MUNICIPALITY	KDL958E C	20221 2	TANKER	DIESEL	D	81.098
PORT ST JOHNS LOCAL MUNICIPALITY	KFB469E C	20151 2	NISSAN	UD QUESTER CDE330	D	4717.8465
PORT ST JOHNS LOCAL MUNICIPALITY	KFP001E C	20171 2	TOYOTA	HILUX 2.7I	P	10718.536
						455217.03 15

Vehicles awaiting Disposal

Reg.No	Description	Department	Condition
1.HRB 122 EC	Mercedes Benz	Office Of the Hon.Mayor	Stationery Beyond Repairs
2. JTT 675 EC	Holland Tractor	Community Services	Stationery – Beyond Repairs
3. HDX 814 EC	Isuzu Pick up Bakkie	Speaker's Office	Stationery- Beyond Repairs
4. FGS 727 EC	Toyota Bakkie	Engineering	Stationery – Beyond Repairs

5. FMG 369 EC	Man CLA Watercart	Engineering	Stationery-Beyond Repairs
6.FLG 706 EC	Ford Ranger	Engineering	Stationery-Beyond Repairs
7.JPL 577EC	AUDI Q5	Office of the Hon.Mayor	Stationery-Beyond Repairs

19.Indigent Registrations and Support

Indigent Registrations

Indigent registrations for the month of November 2023 from ward 01 to ward 20 are as follows:

Ward	O/B indigents	of	Additions	Exists	Total No. of Indigents
Ward 01	1023		73	01	1095
Ward 02	649		215	07	857
Ward 03	983		56	01	1038
Ward 04	1103		54	0	1157
Ward 05	652		65	02	715
Ward 06	386		222	0	608
Ward 07	1104		79	04	1179
Ward 08	1005		21	0	1026
Ward 09	647		08	0	655
Ward 10	622		0	11	611
Ward 11	466		01	0	467
Ward 12	522		0	0	522

Ward 13	536	0	0	536
Ward 14	388	09	0	397
Ward 15	497	0	0	497
Ward 16	653	01	0	654
Ward 17	713	0	0	713
Ward 18	891	0	0	891
Ward 19	673	36	0	709
Ward 20	580	0	0	580
Total	14093	840	25	14907

The numbers of new registrations have increased from ward 1 to ward 8 as the registration campaign was conducted in those wards. It shows that the registration campaign to the remaining wards will improve and increase the numbers in the indigent register. The total number of indigents for November 2023 was 14907

1. Indigent Support

The number of indigents received Free Basic Services for the month of November 2023 are as follows:

Wards	No. of people receiving FBE	No. of people receiving Alternative Energy	No. of people receiving refuse removal	Total
Ward 1	261	0	0	261
Ward 2	212	0	0	212
Ward 3	287	0	0	287
Ward 4	223	0	0	223
Ward 5	236	0	0	236
Ward 6	128	0	444	572
Ward 7	386	0	0	386

Ward 8	172	0	0	172
Ward 9	209	0	0	209
Ward 10	182	0	0	182
Ward 11	138	0	0	138
Ward 12	189	0	0	189
Ward 13	186	0	0	186
Ward 14	139	0	0	139
Ward 15	208	0	0	208
Ward 16	193	0	0	193
Ward 17	292	0	0	292
Ward 18	231	0	0	231
Ward 19	180	0	0	180
Ward 20	216	0	0	216
Total	4168	0	444	4612

The total number of indigents received free basic energy for November 2023 was 4168

- Eskom uploaded indigent beneficiaries in their system during the month of October 2023 to receive free basic electricity.
- Eskom has sent the report of the beneficiaries who passed the upload.
- Delivery of Alternative Energy is expected during the month of November or December 2023
- Refuse removal was not collected in other Wards its only collected in ward 6

20. In-year Budget Statement Tables

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely –

(a) Table C1 s71 Monthly Budget Statement Summary

Description	RREF			RREF			YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands									
Financial Performance									
Property rates	-	11,965	11,965	228	15,875	4,985	10,890	218%	11,965
Service charges	1,085	1,500	1,500	95	474	494	(20)	-4%	1,500
Investment revenue	10,586	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	10,586	49,201	49,201	-	5,988	20,500	(14,502)	-71%	49,201
Other current revenue	208,602	210,325	210,325	1,367	85,805	87,636	(1,831)	-2%	-
Total Revenue (excluding capital transfers and contributions)	230,877	272,991	272,991	1,691	108,181	113,615	(5,434)	-5%	272,991
Employee costs	95,116	95,990	95,990	7,749	41,489	39,996	1,503	-	95,990
Remuneration of Councilors	13,082	14,101	14,101	1,286	6,142	5,876	266	-	14,101
Depreciation and amortisation	46,413	57,414	57,414	-	-	23,922	(23,922)	-	57,414
Interest	2,211	274	274	-	94	114	(60)	-	274
Inventory consumed and bulk purchases	489	2,946	2,946	20	204	2,032	(1,828)	-	2,946
Transfers and subsidies	11,143	15,130	15,130	427	5,760	6,304	(544)	-9%	15,130
Other expenditure	89,616	114,551	114,551	3,305	25,128	47,774	(22,646)	-47%	114,551
Total Expenditure	258,053	300,406	300,406	12,787	78,787	126,919	(47,232)	-32%	300,406
Surplus/(Deficit)	(27,177)	(27,415)	(27,415)	(11,097)	29,365	(12,404)	41,769	-327%	(27,415)
Transfers and subsidies - capital (monetary)	67,740	86,298	108,828	6,676	19,969	45,345	(25,376)	-56%	108,828
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40,564	60,883	81,413	(4,221)	49,334	32,941	16,393	50%	81,413
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	40,564	60,883	81,413	(4,221)	49,334	32,941	16,393	50%	81,413
Capital expenditure & funds sources									
Capital expenditure	4,959	124,551	145,081	8,554	25,369	60,451	(35,091)	-58%	145,081
Capital transfers recognised	2,621	88,804	108,828	5,995	25,054	45,345	(20,291)	-45%	108,828
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,337	35,748	36,253	2,559	3,716	15,105	(11,389)	-75%	36,253
Total sources of capital funds	4,959	124,551	145,081	8,554	28,770	60,451	(31,680)	-52%	145,081
Financial position									
Total current assets	221,019	190,952	190,952	-	279,230	-	-	-	190,952
Total non current assets	549,333	559,045	572,283	-	575,709	-	-	-	572,283
Total current liabilities	75,504	65,367	65,367	-	105,686	-	-	-	65,367
Total non current liabilities	19,405	13,725	13,725	-	16,481	-	-	-	13,725
Community wealth/Equity	629,593	670,905	688,049	-	683,423	-	-	-	688,049
Cash flows									
Net cash from (used) operating	142,374	84,342	104,672	6,018	89,685	42,925	(46,761)	-109%	104,672
Net cash from (used) investing	(30,615)	(124,250)	(144,780)	(2,369)	(10,705)	-	10,705	#DIV/0!	(144,780)
Net cash from (used) financing	(284)	-	-	-	(284)	-	284	#DIV/0!	-
Cash/cash equivalents at the month/year end	152,973	113,548	113,548	1,239	192,491	118,526	(73,965)	-62%	113,548
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
To bil By Income Source	2,595	856	11,967	870	881	806	72,933	(17,174)	73,735
Creditors Age Analysis									
To bil Creditors	197	(3,974)	(2,786)	(923)	881	246	402	(179)	(6,138)

(b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)

Community and public safety	20,130	31,421	31,421	35	9,136	13,092	(3,956)	-30%	31,421
Community and social services	20,130	31,421	31,421	35	9,136	13,092	(3,956)	-30%	31,421
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	108,193	175,261	195,791	7,297	38,847	81,580	(42,733)	-52%	195,791
Planning and development	18,607	18,978	18,978	-	8,968	7,908	1,061	13%	18,978

ent Road transport Environmental protection	89,586	156,283	176,813	7,297	29,879	73,672	(43,794)	-59%	176,813
Trading services	1,085	1,500	1,500	95	474	494	(20)	-4%	1,500
Energy sources	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	1,085	1,500	1,500	95	474	494	(20)	-4%	1,500

e m e n t										
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	309,963	361,289	381,819	8,567	128,121	158,960	(30,839)	-19%	381,819
Expenditure - Functional										
Governance and administration		129,708	151,604	151,604	6,745	43,389	63,656	(20,267)	-32%	151,604
Executive and council Finance and administration		58,295	75,668	75,668	4,148	22,691	31,528	(8,838)	-28%	75,668
International audit		71,413	75,936	75,936	2,597	20,699	32,128	(11,429)	-36%	75,936
Community and public safety		43,913	36,978	36,978	2,767	15,044	15,408	(363)	-2%	36,978
Comm		43,913	36,978	36,978	2,767	15,044	15,408	(363)	-2%	36,978

un ity an d so cia l se rvi ce s Sp ort an d re cr ea tio n	-	-	-	-	-	-	-	-	-
Pu bli c sa fet y	-	-	-	-	-	-	-	-	-
Ho usi ng	-	-	-	-	-	-	-	-	-
He alt h	-	-	-	-	-	-	-	-	-
Econo mic and enviro nment al servic es	84,245	111,203	111,203	3,276	20,353	46,335	(25,982)	-56%	111,203
Pl an ni ng an d de vel op m en t	20,221	24,860	24,860	1,287	7,371	10,358	(2,987)	-29%	24,860
Ro ad tra ns po rt	64,024	86,343	86,343	1,989	12,982	35,976	(22,994)	-64%	86,343

En vir on m en tal pr ot ec tio n	-	-	-	-	-	-	-	-	-	
Tradin g servic es	-	621	621	-	-	621	(621)	-100%	621	
En er gy so ur ce s	-	-	-	-	-	-	-	-	-	
W at er m an ag e m en t	-	-	-	-	-	-	-	-	-	
W as te wa ter m an ag e m en t	-	-	-	-	-	-	-	-	-	
W as te m an ag e m en t	-	621	621	-	-	621	(621)	-100%	621	
Other Total	-	-	-	-	-	-	-	-	-	
Expendit	3	257,866	300,406	300,406	12,787	78,787	126,019	(47,232)	-37%	300,406

ure - Function al Surplus/ (Deficit) for the year	52,097	60,883	81,413	(4,221)	49,334	32,941	16,393	50%	81,413
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(c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

EC154 Port St Johns - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	RRE (R)			RCE (R)					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Thousands										
Revenue by Vote	1									
Vote 1 - Executive AND Council (20: E)		72,484	25,703	25,703	-	26,905	10,710	16,195	151.2%	25,703
Vote 2 - LED (21: E)		18,607	18,978	18,978	-	8,968	7,908	1,061	13.4%	18,978
Vote 3 - Municipal Manager (22: E)		17,388	16,138	16,133	-	8,968	6,722	2,246	33.4%	16,138
Vote 4 - Corporate Services (23: E)		18,194	18,689	18,689	-	8,981	7,787	1,194	15.3%	18,689
Vote 5 - Community Services (24: E)		21,214	32,921	32,921	130	9,609	13,886	(3,278)	-29.3%	32,921
Vote 6 - Financial Services (25: E)		59,194	92,581	92,581	1,139	34,810	36,576	(3,765)	-9.8%	92,581
Vote 7 - Infrastructural Engineering (28: E)		82,648	156,263	176,813	7,297	28,639	73,672	(45,014)	-51.1%	176,813
Vote 8 - (34: E)		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	289,730	361,282	381,819	8,567	126,901	158,960	(32,059)	-20.2%	381,819
Expenditure by Vote	1									
Vote 1 - Executive AND Council (20: E)		31,385	42,321	42,321	2,812	14,987	17,884	(2,897)	-16.2%	42,571
Vote 2 - LED (21: E)		20,044	24,860	24,860	1,287	7,371	10,338	(2,967)	-28.8%	24,860
Vote 3 - Municipal Manager (22: E)		20,989	26,647	26,647	909	5,114	10,853	(5,739)	-52.9%	26,997
Vote 4 - Corporate Services (23: E)		24,005	36,019	36,019	1,634	9,032	15,008	(5,966)	-39.7%	36,019
Vote 5 - Community Services (24: E)		46,097	44,099	44,099	3,193	17,988	18,737	(749)	-4.1%	44,099
Vote 6 - Financial Services (25: E)		51,609	39,917	39,917	962	11,646	17,120	(5,473)	-32.0%	39,917
Vote 7 - Infrastructural Engineering (28: E)		63,735	85,843	85,843	1,989	12,648	35,768	(23,120)	-54.6%	85,843
Vote 8 - (34: E)		-	700	700	-	-	292	(292)	-100.0%	700
Total Expenditure by Vote	2	267,865	300,406	300,406	12,287	78,797	126,019	(47,222)	-37.5%	300,406
Surplus / (Deficit) for the year	2	31,864	60,876	81,413	(4,221)	48,104	32,941	15,473	45.1%	81,413

(d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation	2									
Vote 9 - Executive AND Council (20: CAPE X)		-	1,290	1,290	-	14	538	(524)	-97%	1,290
Vote 10 - LED (21: CAPE X)		-	-	-	-	-	-	-		-
Vote 11 - Municipal Manager (22: CAPE X)		(46)	150	150	-	-	63	(63)	-100%	150
Vote 12 - Corporate Service (23: CAPE X)		180	600	600	-	-	250	(250)	-100%	600
Vote 13 - Community Service (24: CAPE X)		104	4,750	4,750	1	398	1,979	(1,582)	-80%	4,750
Vote 14 - Financial Service		(33)	367	367	17	154	153	1	1%	367

s (26: CAPE X) Vote 15 - Infrastr uctural Engine ering (28: CAPE X) Vote 16 - Executi ve AND Council (30: CAPE X) Vote 17 - LED (31: CAPE X) Vote 18 - Munici pal Manag er (32: CAPE X) Vote 19 - Corpor ate Service s (33: CAPE X) Vote 20 - Comm unity Service s (34: CAPE X) Vote 21 - Financi al Service s (36:	518	30,234	30,234	-	2,099	12,597	(10,498)	-83%	30,234
	10	750	750	19	29	313	(283)	-91%	750
	385	2,000	2,000	-	-	833	(833)	-100%	2,000
	12	484	484	-	-	201	(201)	-100%	484
	392	1,500	1,500	-	-	625	(625)	-100%	1,500
	203	4,400	4,400	221	372	1,833	(1,462)	-80%	4,400
	334	50	50	-	-	21	(21)	-100%	50

CAPE X) Vote 22 - Infrastr uctural Engine ering (38: CAPE X)	2,899	77,978	98,508	8,296	22,293	41,045	(18,751)	-46%	98,508
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Total Capital single year expenditure	4	4,959	124,551	145,081	8,554	25,359	60,451	(85,091)	-58%	145,081
Total Capital Expenditure		4,959	124,551	145,081	8,554	25,359	60,451	(85,091)	-58%	145,081
Capital Expenditure - Functional Classification										
Governance and administration		860	6,190	6,190	98	208	2,193	(1,955)	-90%	6,190
Executive and council		(23)	2,674	2,674	19	54	1,114	(1,050)	-95%	2,674
Finance and administration		873	2,517	2,517	17	154	1,040	(894)	-85%	2,517
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		307	18,860	18,860	2,529	8,200	6,888	(2,487)	-44%	18,860
Community and social services		307	13,050	13,050	2,529	3,200	5,088	(2,487)	-44%	13,050
Sports and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,802	106,711	128,241	6,986	26,982	62,800	(27,230)	-52%	128,241
Planning and development		385	2,000	2,000	-	-	833	(833)	-100%	2,000
Road transport		3,417	103,711	124,241	5,986	25,302	51,707	(20,405)	-51%	124,241
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	4,959	124,551	145,081	8,554	25,770	60,451	(81,880)	-52%	145,081
Funded by:										
National Government		2,054	73,804	93,828	3,632	17,540	30,095	(21,550)	-55%	93,828
Provincial Government		507	15,000	15,000	2,653	7,514	6,250	1,264	20%	15,000
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (local / Provincial Agencies, Households, Nonprofits, Public, Private Enterprises, Public Corporations, Higher Education Institutions)		2,821	88,894	108,828	6,996	25,094	45,946	(20,291)	-45%	108,828
Transfers recognised - capital		0	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		2,337	26,746	36,253	2,896	3,716	15,105	(11,389)	-73%	36,253
Total Capital Funding		4,959	124,551	145,081	8,554	25,770	60,451	(81,880)	-52%	145,081

(f) Table C6 Monthly Budget Statement - Financial Position

EC154 Port St Johns - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	#REF!		#REF!		
		Audited Outcome	Original Budget	Adjusted Budget	Year To Date Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		152,973	113,548	113,548	192,491	113,548
Trade and other receivables from exchange transactions		2,239	1,940	1,940	223	1,940
Receivables from non-exchange transactions		2,367	9,800	9,800	21,938	9,800
Current portion of non-current receivables		-	-	-	-	-
Inventory		62,596	61,985	61,985	62,596	61,985
VAT		4,032	3,679	3,679	1,981	3,679
Other current assets		(3,189)	-	-	-	-
Total current assets		221,019	190,952	190,952	279,230	190,952
Non current assets						
Investments		-	-	-	-	-
Investment property		4,332	4,462	4,462	4,332	4,462
Property, plant and equipment		544,654	554,070	567,400	571,230	567,400
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		148	513	420	148	420
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		549,333	559,045	572,283	573,709	572,283
TOTAL ASSETS		770,352	749,996	763,234	854,939	763,234
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1,296	1,773	1,773	1,296	1,773
Consumer deposits		61	61	61	61	61
Trade and other payables from exchange transactions		40,244	39,055	39,055	43,985	39,055
Trade and other payables from non-exchange transactions		21,206	8,099	8,099	45,187	8,099
Provision		11,455	15,197	15,197	12,592	15,197
VAT		1,243	1,181	1,181	2,535	1,181
Other current liabilities		-	-	-	-	-
Total current liabilities		75,504	65,367	65,367	105,696	65,367
Non current liabilities						
Financial liabilities		6,555	2,682	2,682	6,555	2,682
Provision		12,851	11,042	11,042	9,906	11,042
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		19,406	13,725	13,725	16,461	13,725
TOTAL LIABILITIES		94,910	79,092	79,092	122,157	79,092
NET ASSETS	2	675,442	670,905	684,143	732,812	684,143
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		629,593	670,905	685,049	683,423	685,049
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	629,593	670,905	685,049	683,423	685,049

(g) Table C7 Monthly Budget Statement - Cash Flow

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	RREFI			RREFI			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4,664	6,047	6,047	382	4,880	-	4,880	#DIV/0!	6,047
Service charges		863	1,011	1,011	11	1,353	-	1,353	#DIV/0!	1,011
Other revenue		9,864	2,107	2,107	61	313	135,233	(134,920)	-100%	2,107
Transfers and Subsidies - Operational		169,171	200,917	200,917	-	84,045	-	84,045	#DIV/0!	200,917
Transfers and Subsidies - Capital		36,446	86,296	106,626	13,037	22,792	-	22,792	#DIV/0!	106,626
Interest		10,436	7,500	7,500	-	5,996	-	5,996	#DIV/0!	7,500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(92,111)	(221,265)	(221,265)	(5,473)	(29,654)	(92,194)	(62,540)	66%	(221,265)
Interest		-	(274)	(274)	-	-	(114)	(114)	100%	(274)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM (US ED) OPERATING ACTIVITIES		142,374	84,242	104,872	6,018	69,666	42,926	(46,761)	-108%	104,872
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	302	302	-	1	-	1	#DIV/0!	302
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(31,613)	(124,551)	(145,081)	(2,365)	(10,706)	-	10,706	#DIV/0!	(145,081)
NET CASH FROM (US ED) INVESTING ACTIVITIES		(30,613)	(124,250)	(144,780)	(2,365)	(10,706)	-	10,706	#DIV/0!	(144,780)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(284)	-	-	-	(284)	-	284	#DIV/0!	-
NET CASH FROM (US ED) FINANCING ACTIVITIES		(284)	-	-	-	(284)	-	284	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		111,477	(39,908)	(39,908)	5,652	78,697	42,926			(39,908)
Cash and cash equivalents at beginning:		41,486	153,456	153,456	(4,414)	113,794	153,456			113,794
Cash and cash equivalents at end of year:		152,963	113,548	113,548	1,238	192,491	116,536			113,548

Financial Position

The **statement of financial position** lists all the Council's Current and Non-current Assets and liabilities together with their financial values representing the economic resources of the municipality. Table C6 is meant to improve the stakeholder's understanding and management of budget and the impact of actual expenditure in comparison to the budget implications on the financial position.

Current Assets reflect the financial assets that have cash value and are owned by Council and all other assets that are expected to provide financial benefit to Council within one financial year. The financial benefit is through the rendering of services to the community and revenue generation through refuse removal services and other revenue generating activities.

Largest **current assets** are **Cash and cash equivalent** at R192.4 million. Trade and other receivables from non-exchange transactions R21.9 million. **Call investments deposits** were at R605 at the end of the month. Current assets are highly liquid, in that they can easily be converted to cash when required to meet short term obligations which are paying salaries, allowances and suppliers for goods and services.

The largest **current liabilities** are trade and other payables from exchange and non-exchange transactions R89.1 million.

The **current ratio** of the municipality is currently sitting at 2:6 which indicates a healthy financial position, as the municipality's current assets are greater than current liabilities. The municipality is thus able to pay its employees and creditors on a monthly basis. However, attention should be given to the **collection rate** as there are long outstanding balances owed by service consumers, which are sitting at R58.3 million and bulk of those are domestic consumers.

The consumer deposits balance of R61 thousand as reflected in the Statement of Financial Position, is only relating to consumer accounts that were opened with the municipality since the beginning of 2019/20 financial year and as such it is grossly understated due to balances that were not transferred.

Non-Current Assets are resources with a cash value which another party has made a legal commitment to hand over to Council over a period exceeding one financial year.

The property, plant and equipment item remain the most material resource on the statement of financial position at R381 085 567 at Carrying value.

Infrastructure assets form 63,74 % of the total asset register and are mainly required to generate revenue and are crucial in-service delivery for the municipality. It is high time that the municipality prioritise repairs and maintenance of the existing

infrastructure assets to improve the service delivery capacity of the assets since the municipality is faced with ageing infrastructure. If planned and costed maintenance is not done, the municipality might be faced with reserve backlog due to ageing infrastructure.

Non-Current liabilities are legal commitments from other parties acquired to enhance service delivery. **Provisions** are the largest and currently the only existing non-current liability at R9.9 million. These are **employee benefit obligations** which are based upon actuarial valuations for all the municipality's defined benefit pension plans and post-employment medical benefits.

The statement of financial position is currently showing the equity of the municipality as R683.4 Million as at end of the month, most in accumulated surplus and this equity is not fully funded. Most of the equity is held under fixed assets therefore it is a small portion that can be affected by inflation fluctuations.

EC154 Port St Johns - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	#REF!		#REF!		
		Audited Outcome	Original Budget	Adjusted Budget	Year To Date Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		152,973	113,548	113,548	192,491	113,548
Trade and other receivables from exchange transactions		2,239	1,940	1,940	223	1,940
Receivables from non-exchange transactions		2,367	9,800	9,800	21,938	9,800
Current portion of non-current receivables		-	-	-	-	-
Inventory		62,596	61,985	61,985	62,596	61,985
VAT		4,032	3,679	3,679	1,981	3,679
Other current assets		(3,189)	-	-	-	-
Total current assets		221,019	190,952	190,952	279,230	190,952
Non current assets						
Investments		-	-	-	-	-
Investment property		4,332	4,462	4,462	4,332	4,462
Property, plant and equipment		544,654	554,070	567,400	571,230	567,400
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		148	513	420	148	420
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		549,333	559,045	572,283	573,709	572,283
TOTAL ASSETS		770,352	749,996	763,234	854,939	763,234
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1,296	1,773	1,773	1,296	1,773
Consumer deposits		61	61	61	61	61
Trade and other payables from exchange transactions		40,244	39,055	39,055	43,985	39,055
Trade and other payables from non-exchange transactions		21,206	8,099	8,099	45,187	8,099
Provision		11,455	15,197	15,197	12,592	15,197
VAT		1,243	1,181	1,181	2,535	1,181
Other current liabilities		-	-	-	-	-
Total current liabilities		75,504	65,367	65,367	105,696	65,367
Non current liabilities						
Financial liabilities		6,555	2,682	2,682	6,555	2,682
Provision		12,851	11,042	11,042	9,906	11,042
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		19,406	13,725	13,725	16,461	13,725
TOTAL LIABILITIES		94,910	79,092	79,092	122,157	79,092
NET ASSETS	2	675,442	670,905	684,143	732,812	684,143
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		629,593	670,905	685,049	683,423	685,049
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	629,593	670,905	685,049	683,423	685,049

Financial Performance

The **statement of financial performance** is used to measure performance of the institution and also monitor the cash flow projections in comparison with actual expenditure and revenue for a specific period. This statement summarizes the revenue realised and expenditure incurred by the municipality on both cash and accrual bases.

The table below shows an analysis of Operating and Capital revenue and expenditure against budget. During the month ending 30 November 2023, **the Municipality had an operating deficit of R11 million as at end of November 2023. The total operating expenditure actual for the month is R12.7 million is more than the actual total revenue of R1.6 million as it shows a deficit of R11 million.**

SUMMARY REVENUE AND EXPENDITURE FOR THE MONTH ENDING 30 NOVEMBER 2023
EC154 Port St Johns - Table C1 Consolidated Monthly Budget Statement Summary – 5TH month

Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Full Year Forecast
Total Revenue	272,991	272,991	1,691	108,151	113,615	272,991
Total operating Expenditure	300,406	300,406	12,787	78,787	126,019	300,406
Surplus/(Deficit)	(27,415)	(27,415)	(11,097)	29,365	(12,404)	(27,415)

The following **revenue streams** were budgeted for in 2023/24 financial year Property rate is R11.9 million and Refuse revenue R1.5million. Actual figures for the 5th month of 2023/24 are as follows: Property rates billing is R15.8 million and Refuse revenue R95 thousand with Property rates having positive variance at 218% and services charges having negative variance of 4% respectively. Billing has been done in the beginning of the financial year for property rates, hence we have a huge percentage.

We bill Property rates in the first month of the financial period for the whole year, and Refuse charges on a monthly basis.

Government: The debtors are up to date with current debts but the challenge is with the old debt from National public works which engagements are being done by both institutions.

- There were employees that owed the municipality for the month of November 2023 amounting to R63 808.66 and these are included under the household debtor's category

The cumulative total billing for the whole year is R15.8 Million.

*For the 5th month of 2023/24, **billing has been done in the beginning of the financial year for property rates and monthly for Refuse charges. The municipal property rates policy states that the municipality bills in advance its customers in July and the bill is payable in 12 equal instalments. The municipality has to implement the revenue enhancement strategy to improve the revenue base and to ensure long term financial sustainability.***

Interest earned from receivables is sitting at R605 yielding a year to date, resulting from maturity dates that have not been realised in this month and low revenue collection. The interest from current and non-current assets is however sitting at R0 million.

Total transfers and subsidies operational is at R599 thousands in the month of November . The municipality managed to generate other revenue of R thousand for the month, this comprises of revenue realized from selling of tender documents, commission fees etc.

The **expenditure incurred** as at 5th month of 2023/24 was as follows: spending on employee related costs at R7.7 million for the month of November with a positive variance of 4% year to date

Depreciation and asset impairment is budgeted at R57.4 million for the year. In the 5th month no depreciation and asset impairment had been processed on the system, manually its amounting to R11,877,086.44 The monthly depreciation calculations will be performed once the asset management module is fully installed and integrated with the financial accounting system. In this regard, the monthly section 71 reports are understated by the depreciation amounts not being charged as the depreciation is supposed to be expensed monthly. Debt impairment provision of R1.4 million and is also based on budgeted figures and this shall be calculated at year end. The finance charges are R0.

Contracted services are currently under spending sitting at R1.5 thousand with a negative variance of 35% resulting from budget alignment to MSCOA requirements that is being addressed and expenditure that is sitting on commitments. Also implementation of cost containment measures. Transfers and grants were R427 thousand currently with a year to date negative variance of 9%.

Other expenditure incurred R1.7 million with a year to date negative variance of 51%. This is also affected by the budget alignment to MSCOA requirements and expenditure that is sitting on outstanding commitments. Also implementation of cost containment measures.

EC154 Port St Johns - Table C1 Monthly Budget Statement Summary - M05 November

Description	#REF			#REF					Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	-	11,965	11,965	228	15,875	4,965	10,890	218%	11,965
Service charges	1,085	1,500	1,500	95	474	494	(20)	-4%	1,500
Investment revenue	10,586	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	10,586	49,201	49,201	-	5,989	20,500	(14,502)	-71%	49,201
Other own revenue	208,620	210,325	210,325	1,867	85,805	87,636	(1,831)	-2%	-
Total Revenue (excluding capital transfers and contributions)	230,877	272,991	272,991	1,691	108,151	113,615	(5,464)	-5%	272,991
Employee costs	95,116	95,990	95,990	7,749	41,489	39,996	1,503	-	95,990
Remuneration of Councilors	13,082	14,101	14,101	1,286	6,142	5,876	266	-	14,101
Depreciation and amortisation	46,413	57,414	57,414	-	-	23,922	(23,922)	-	57,414
Interest	2,211	274	274	-	54	114	(60)	-	274
Inventory consumed and bulk purchases	489	2,946	2,946	20	204	2,032	(1,828)	-	2,946
Transfers and subsidies	11,143	15,130	15,130	427	5,780	6,304	(544)	-9%	15,130
Other expenditure	89,618	114,551	114,551	3,306	25,128	47,774	(22,646)	-47%	114,551
Total Expenditure	268,053	300,406	300,406	12,787	78,787	126,019	(47,232)	-37%	300,406
Surplus/(Deficit)	(27,177)	(27,415)	(27,415)	(11,097)	29,365	(12,404)	41,769	-337%	(27,415)
Transfers and subsidies - capital (monetary)	67,740	88,298	108,828	6,876	19,969	45,345	(25,376)	-56%	108,828
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40,564	60,883	81,413	(4,221)	49,334	32,941	16,393	50%	81,413
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40,564	60,883	81,413	(4,221)	49,334	32,941	16,393	50%	81,413
Capital expenditure & funds sources									
Capital expenditure	4,989	124,551	145,081	8,554	25,369	60,451	(35,091)	-58%	145,081
Capital transfers recognised	2,621	88,804	108,828	5,995	25,054	45,345	(20,291)	-45%	108,828
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,337	35,748	36,253	2,559	3,716	15,105	(11,389)	-75%	36,253
Total sources of capital funds	4,989	124,551	145,081	8,554	28,770	60,451	(31,680)	-52%	145,081
Financial position									
Total current assets	221,019	190,952	190,952	-	279,230	-	-	-	190,952
Total non current assets	549,333	559,045	572,283	-	575,709	-	-	-	572,283
Total current liabilities	75,504	65,367	65,367	-	105,666	-	-	-	65,367
Total non current liabilities	19,406	13,725	13,725	-	16,461	-	-	-	13,725
Community wealth/Equity	829,593	670,905	686,049	-	683,423	-	-	-	686,049
Cash flows									
Net cash from (used) operating	142,374	84,342	104,872	8,018	89,885	42,925	(46,761)	-109%	104,872
Net cash from (used) investing	(30,613)	(124,250)	(144,780)	(2,369)	(10,705)	-	10,705	#DIV/0!	(144,780)
Net cash from (used) financing	(284)	-	-	-	(284)	-	284	#DIV/0!	-
Cash/cash equivalents at the month/year end	152,973	113,548	113,548	1,239	192,491	118,526	(73,965)	-52%	113,548
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	2,596	866	11,967	670	881	806	72,933	(17,174)	73,735
Creditors Age Analysis									
Total Creditors	197	(3,974)	(2,786)	(923)	881	246	402	(179)	(6,138)

(Below is Schedule C_table:C4 for Statement of Financial Performance)

EC154 Port St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	RPEP			RPEP			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Revenues										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1,085	1,500	1,500	95	474	484	(20)	-4%	1,500
Sale of Goods and Rendering of Services		5,031	130	130	3	16	54	(38)	-71%	130
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,104	5,030	5,030	91	444	2,096	(1,652)	-79%	5,030
Interest from Current and Non Current Assets		10,985	49,201	49,201	-	5,998	20,500	-	-	49,201
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rent from Fixed Assets		146	200	200	11	58	83	(26)	-31%	200
License and permits		62	120	120	-	-	50	(80)	-100%	120
Operational Revenue		1,379	1,567	1,567	58	272	649	(377)	-98%	1,557
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-
Property rates		-	11,965	11,965	228	15,876	4,985	10,890	218%	11,965
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		225	100	100	-	-	42	(40)	-	100
License and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		20,915	20,917	20,917	899	80,484	83,715	(1,231)	-	20,917
Interest		5,974	1,970	1,970	805	2,531	821	(1,710)	-	1,970
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of assets		2,350	302	302	-	1	126	(125)	-	302
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excludes capital transfers and contributions)		230,977	272,991	272,991	4,894	908,454	413,614	(45,466)	-5%	272,991
Expenditure By Type										
Employee related costs		95,116	95,990	95,990	7,749	41,499	39,996	1,503	4%	95,990
Remuneration of councillors		13,082	14,101	14,101	1,286	6,142	5,876	266	9%	14,101
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		499	2,945	2,945	20	204	2,032	(1,838)	-	2,945
Debt impairment		93	1,456	1,456	-	-	1,456	(1,436)	-100%	1,456
Depreciation and amortisation		45,413	57,414	57,414	-	-	23,922	(23,922)	-100%	57,414
Interest		2,211	274	274	-	54	114	(80)	-63%	274
Contracted services		12,787	25,739	25,699	1,322	6,793	10,447	(3,653)	-35%	25,699
Transfers and subsidies		11,143	15,130	15,130	427	5,760	6,304	(544)	-9%	15,130
Inconvertible debts written off		9,235	4,867	4,867	-	1,865	2,028	(343)	-	4,867
Operational costs		67,303	82,488	82,528	1,784	15,650	33,843	(17,193)	-51%	82,528
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		258,053	300,406	300,406	12,787	78,787	126,019	(47,232)	-37%	300,406
Surplus/(Deficit)		(27,077)	(27,415)	(27,415)	(11,097)	29,365	(12,406)	41,769	(0)	(27,415)
Transfers and subsidies - capital (monetary allocations)		67,740	88,298	108,828	6,876	19,969	45,345	(25,376)	(0)	108,828
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40,664	60,883	81,413	(4,221)	49,334	32,941			81,413
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40,664	60,883	81,413	(4,221)	49,334	32,941			81,413
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40,664	60,883	81,413	(4,221)	49,334	32,941			81,413
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		40,664	60,883	81,413	(4,221)	49,334	32,941			81,413

Capital Revenue and Expenditure

The table below shows capital expenditure and sources of capital funding, actual performance and year to date figures compared to the budget. The capital expenditure for the 5th month of 2023/24 from grant funding is as follows.

(Below is Schedule C_table:C5 for Capital Revenue and Expenditure)

FC154 Port St Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November										
Vote Description	Ref	BREF			BREF			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Single Year expenditure appropriation	2									
Vote 9 - Executive AND Council (20: CAPEX)		-	1,200	1,200	-	14	538	(524)	-97%	1,200
Vote 10 - LED (21: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 11 - Municipal Manager (22: CAPEX)		(40)	150	150	-	-	63	(63)	-100%	150
Vote 12 - Corporate Service (23: CAPEX)		180	600	600	-	-	250	(250)	-100%	600
Vote 13 - Community Service (24: CAPEX)		104	4,750	4,750	1	308	1,070	(1,582)	-80%	4,750
Vote 14 - Financial Services (25: CAPEX)		(33)	307	307	17	154	153	1	1%	307
Vote 15 - Infrastructural Engineering (26: CAPEX)		618	30,234	30,234	-	2,000	12,507	(10,498)	-83%	30,234
Vote 16 - Executive AND Council (30: CAPEX)		10	750	750	19	29	313	(283)	-91%	750
Vote 17 - LED (31: CAPEX)		385	2,000	2,000	-	-	833	(833)	-100%	2,000
Vote 18 - Municipal Manager (32: CAPEX)		12	484	484	-	-	201	(201)	-100%	484
Vote 19 - Corporate Services (33: CAPEX)		392	1,500	1,500	-	-	605	(605)	-100%	1,500
Vote 20 - Community Services (34: CAPEX)		203	4,400	4,400	221	372	1,833	(1,462)	-80%	4,400
Vote 21 - Financial Services (35: CAPEX)		334	50	50	-	-	21	(21)	-100%	50
Vote 22 - Infrastructural Engineering (38: CAPEX)		2,800	77,078	98,508	8,206	22,293	41,045	(18,751)	-48%	98,508
Total Capital single year expenditure	4	4,659	124,551	145,051	8,554	25,359	90,451	(86,891)	-82%	145,051
Total Capital Expenditure		4,659	124,551	145,051	8,554	25,359	90,451	(86,891)	-82%	145,051
Capital Expenditure - Functional Classification										
Governance and administration		860	6,180	6,180	38	208	2,188	(1,955)	-90%	6,180
Executive and council		(23)	2,074	2,074	19	54	1,114	(1,000)	-95%	2,074
Finance and administration		873	2,517	2,517	17	154	1,040	(804)	-85%	2,517
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		807	18,860	18,860	2,628	8,200	6,888	(2,487)	-44%	18,860
Community and social services		307	13,050	13,050	2,523	3,200	5,088	(2,487)	-44%	13,050
Sports and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,802	106,711	128,241	6,986	25,882	62,800	(27,250)	-52%	128,241
Planning and development		385	2,000	2,000	-	-	833	(833)	-100%	2,000
Road transport		3,417	103,711	124,241	5,968	25,302	51,707	(20,405)	-51%	124,241
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	5	4,659	124,551	145,051	8,554	25,370	90,451	(81,880)	-82%	145,051
Funded by:										
National Government		2,054	73,804	93,828	3,032	17,540	36,005	(21,550)	-55%	93,828
Provincial Government		507	15,000	15,000	2,303	7,514	6,250	1,264	20%	15,000
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (no history allocations) (Net) / Prov Deparm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profits/trusts, Private Enterprises, Public Corporations, Higher Education/trusts		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2,821	88,804	108,828	6,986	26,064	46,246	(20,281)	-46%	108,828
Borrowing		0	-	-	-	-	-	-	-	-
Internally generated funds		2,337	35,748	35,223	2,592	3,716	15,105	(11,380)	-75%	35,223
Total Capital Funding		4,899	124,551	146,051	8,554	28,770	90,451	(81,880)	-82%	146,051

Debtor's Age Analysis

The municipality had a total consumer debtors balance of R73.7 million, ranging between 0 day to over a year, detailed below by age of total debtor's balance:

EC164 Port St Johns - Supporting Table 9C3 Monthly Budget Statement - age of debtors - MO6 November

Description	R1 Code	#B21										Actual Debt Written Off against Debtors	Impairment - Bad Debt L1 to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
Income													
Debtor Age Analysis By Income Source													
Taxes and Other Receivables from Exchange Transactions - Water	1200	--	--	--	--	--	--	--	--	--	--	--	--
Taxes and Other Receivables from Exchange Transactions - Electricity	1300	--	--	--	--	--	--	--	--	--	--	--	--
Receivables from Exchange Transactions - Property Rates	1400	2204	650	11,173	616	698	650	60,322	(17,140)	60,647	45,219	--	--
Receivables from Exchange Transactions - Waste Water Management	1500	--	10	164	154	120	100	12,380	(36)	12,527	12,589	--	--
Receivables from Exchange Transactions - Property Market Debtors	1600	--	--	--	--	--	--	92	--	92	92	--	--
Interest on Asset Debtors Accounts	1810	--	--	--	--	--	--	--	--	--	--	--	--
Receivable unallocated, unpaid or future and needed expenditure	1900	--	--	--	--	--	--	--	--	--	--	--	--
Other	1990	--	--	--	--	--	--	--	--	--	--	--	--
Total By Income Source	2000	2204	660	11,337	616	698	650	72,952	(17,176)	72,726	58,218	--	--
Expenditure													
Debtor Age Analysis By Customer Group													
Depart of State	2200	300	200	1,924	200	200	200	32,110	(4,500)	28,210	18,000	--	--
Commercial	2300	600	200	1,924	215	215	104	13,380	(1,330)	12,050	12,073	--	--
Household	2400	1600	300	2,521	385	350	300	21,200	(627)	20,573	21,375	--	--
Other	2500	--	--	--	--	--	--	--	--	--	--	--	--
Total By Customer Group	2600	2500	600	11,669	610	605	604	72,952	(17,176)	72,726	58,218	--	--

The total debt with a potential to be irrecoverable amounts to R58.3 million, determined on the basis of being more than 90 days in arrears and this is 72.32% of the total debtor's balance.

The **debtor's balances** by the municipality is evident **from the collection rate** of 35.53%, comparing actual billing to amounts collected as at 30 November 2023 yielding an average collection rate of 33.23% and 11.45% respectively.

Oct -2023

DESCRIPTION	ANNUAL BUDGET	BILLING	COLLECTION	%
Assessment rates	11,964,828.00	1 322 914.92	3 980 792.76	33.23
Refuse Removal	1,500,000.00	95 890.42	10 890.42	11.45

Creditors Age Analysis

The municipality should strive to pay suppliers within 30 days to avoid interest payments. In terms of the MFMA s65(2)(e) all creditors should be paid within 30 days. Total amount outstanding is R6.1 million.

EC 154 Port St Johns - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	SREF								Total	Prior year bids for other (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			
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	197	(3,974)	(2,733)	(923)	847	246	402	(201)	(6,157)	-	
Auditor General	0800	-	-	(34)	-	34	-	-	21	21	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	3000	197	(3,974)	(2,733)	(923)	881	246	402	(179)	(6,136)	-	

The correct and complete accounting for creditors will be achieved once the creditor's module of the financial accounting system is fully operational.

Cash flow Statement

The table below highlights the cash flow position of the municipality for the first month of 2023/24. The year to date cash flow statement of the municipality depicts that the municipality has a favourable cash position.

The cash and cash equivalents to date show positive cash outlay of the municipality. This is however as a result of both conditional grants and equitable share paid in July 2023. This situation is however not sustainable if the revenue collection is not improved.

(Below is Schedule C_table:C7 for Cash Flow)

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	RREF			RREF			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4,664	6,047	6,047	382	4,880	-	4,880	#DIV/0!	6,047
Service charges		863	1,011	1,011	11	1,353	-	1,353	#DIV/0!	1,011
Other revenue		9,864	2,107	2,107	61	313	135,233	(134,920)	-100%	2,107
Transfers and Subsidies - Operational		169,171	200,917	200,917	-	84,045	-	84,045	#DIV/0!	200,917
Transfers and Subsidies - Capital		36,446	86,296	106,828	13,037	22,792	-	22,792	#DIV/0!	106,828
Interest		10,436	7,500	7,500	-	5,996	-	5,996	#DIV/0!	7,500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(92,111)	(221,266)	(221,266)	(5,473)	(29,654)	(92,194)	(62,540)	66%	(221,266)
Interest		-	(274)	(274)	-	-	(114)	(114)	100%	(274)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM (US ED) OPERATING ACTIVITIES		142,374	84,242	104,872	6,018	89,666	42,926	(46,761)	-108%	104,872
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	302	302	-	1	-	1	#DIV/0!	302
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(31,613)	(124,651)	(145,081)	(2,366)	(10,706)	-	10,706	#DIV/0!	(145,081)
NET CASH FROM (US ED) INVESTING ACTIVITIES		(30,613)	(124,250)	(144,780)	(2,366)	(10,706)	-	10,706	#DIV/0!	(144,780)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(284)	-	-	-	(284)	-	284	#DIV/0!	-
NET CASH FROM (US ED) FINANCING ACTIVITIES		(284)	-	-	-	(284)	-	284	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		111,477	(39,908)	(39,908)	5,652	78,697	42,926			(39,908)
Cash/cash equivalents at beginning:		41,486	153,456	153,456	(4,414)	113,794	153,456			113,794
Cash/cash equivalents at end/budget/est. end:		152,963	113,548	113,548	1,238	192,491	116,536			113,548