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PORT ST. JOHNS LOCAL MUNICIPALITY
ERF 257 MAIN ROAD
PORT ST. JOHN'S

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PORT ST JOHNS MUNICIPALITY SECTION 52(d) REPORT QUARTER 3 OF 2023/24 FY



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QUARTERLY REPORT FOR THE MONTHS ENDED 31 MARCH 2024



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QUARTERLY BUDGET REPORT FOR THE MONTHS ENDED 31 MARCH 2024

PURPOSE

The purpose of this report is on the financial performance of the municipality as per Section 52(d) of the MFMA for the quarter ending March 2024.

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

AUTHORITY

Port St Johns Municipal Council

BACKGROUND

Sec 52(d) of the MFMA states; “the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the municipality.”

The MFMA’s Municipal Budget and Reporting Regulations Section 31 states that the quarterly 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.



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1. Mayors Report

Section 52 (d) stipulates that the mayor of the municipality must, within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

Comments from the Mayor



2. Consolidated view of the budget

To- date the municipality has spent 41% of the 9 months budgeted amount. The underspending on the budget is due to the underspending on the grants and non-movement on non-cash items such depreciation. The billing for rates and services for Q3 is more than what was estimated however due to non-payment of rates these amounts will not be realised in cash.

EC154 Port St Johns - Table C1 Monthly Budget Statement Summary - M09 March

| 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 | 8,874 | 11,965 | 14,965 | (7) | 15,868 | 11,224 | 4,644 | 41% | 14,965 |
| Service charges | 1,086 | 1,500 | 2,800 | 95 | 854 | 1,995 | (1,141) | -57% | 2,800 |
| Investment revenue | 10,586 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 10,586 | 49,201 | 68,301 | 1,638 | 9,941 | 51,225 | (41,284) | -81% | 68,301 |
| Other own revenue | 208,620 | 210,325 | 210,711 | 49,151 | 203,570 | 158,033 | 45,537 | 29% | - |
| Total Revenue (excluding capital transfers and contributions) | 239,751 | 272,991 | 296,776 | 50,876 | 230,233 | 222,477 | 7,756 | 3% | 296,776 |
| Employee costs | 95,116 | 95,990 | 116,318 | 8,863 | 82,436 | 87,264 | (4,828) | - | 116,318 |
| Remuneration of Councilors | 13,082 | 14,101 | 16,791 | 1,152 | 11,314 | 12,594 | (1,080) | - | 16,791 |
| Depreciation and amortisation | 42,094 | 57,414 | 57,114 | 47 | 99 | 42,835 | (42,737) | - | 57,114 |
| Interest | 2,211 | 274 | 274 | 24 | 110 | 205 | (96) | - | 274 |
| Inventory consumed and bulk purchases | 489 | 2,946 | 3,536 | 87 | 934 | 2,652 | (1,718) | - | 3,536 |
| Transfers and subsidies | 11,143 | 15,130 | 16,230 | 2,642 | 12,542 | 12,173 | 370 | 3% | 16,230 |
| Other expenditure | 93,872 | 114,551 | 116,093 | 5,521 | 53,915 | 87,543 | (33,628) | -38% | 116,093 |
| Total Expenditure | 267,987 | 300,406 | 326,357 | 18,335 | 161,548 | 245,266 | (83,717) | -34% | 326,357 |
| Surplus/(Deficit) | (18,237) | (27,415) | (29,581) | 32,541 | 68,684 | (22,789) | 91,473 | -401% | (29,581) |
| Transfers and subsidies - capital (monetary) | 67,740 | 88,298 | 137,477 | 15,066 | 63,198 | 103,108 | (39,909) | -39% | 137,477 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/Deficit after capital transfers & contributions | 49,504 | 60,883 | 107,896 | 47,607 | 131,882 | 80,318 | 51,564 | 64% | 107,896 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 49,504 | 60,883 | 107,896 | 47,607 | 131,882 | 80,318 | 51,564 | 64% | 107,896 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 1,316 | 124,551 | 170,805 | 11,279 | 66,653 | 128,103 | (61,450) | -48% | 170,805 |
| Capital transfers recognised | 857 | 88,804 | 137,477 | 11,178 | 62,364 | 103,108 | (40,744) | -40% | 137,477 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 459 | 35,746 | 33,301 | 100 | 4,290 | 24,975 | (20,686) | -33% | 33,301 |
| Total sources of capital funds | 1,316 | 124,551 | 170,778 | 11,279 | 66,653 | 128,084 | (61,430) | -48% | 170,778 |
| Financial position | | | | | | | | | |
| Total current assets | 221,194 | 190,952 | 191,412 | - | 390,336 | - | - | - | 191,412 |
| Total non current assets | 544,810 | 559,045 | 606,598 | - | 613,083 | - | - | - | 606,598 |
| Total current liabilities | 76,625 | 65,367 | 65,367 | - | 179,874 | - | - | - | 65,367 |
| Total non current liabilities | 18,200 | 13,725 | 13,725 | - | 15,254 | - | - | - | 13,725 |
| Community wealth/Equity | 625,389 | 670,905 | 717,918 | - | 676,353 | - | - | - | 717,918 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 142,374 | 84,342 | 107,724 | 51,628 | 227,263 | 81,039 | (146,224) | -180% | 107,724 |
| Net cash from (used) investing | (30,613) | (124,250) | - | (1,023) | (14,189) | - | 14,189 | #DIV/0! | - |
| Net cash from (used) financing | 343 | - | - | - | 343 | - | (343) | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 152,973 | 113,548 | 112,231 | 40,596 | 301,426 | 114,855 | (186,571) | -162% | 112,231 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 1,684 | 1,007 | 1,000 | 1,000 | 979 | 837 | 85,197 | (18,171) | 73,533 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | (4,076) | 1,992 | 1,592 | (8,108) | 9,817 | (2,985) | (1,846) | (2,598) | (6,412) |

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3. 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. The municipality has received all the gazetted funds for Q3. Income received to date is above what was budgeted for, this is a result of the discount scheme that was offered by the council which came to an end by the 31st of March 2024.

Our own revenue sources are underperforming leading to an overall low collection against total debt of rate 3%

| Item | Annual budget | Income to date |
|----------------------------|---------------|----------------|
| Assessment rates | 11,964,580.00 | 10,885,402.00 |
| Refuse Removal | 1,500,000.00 | 1,551,905.00 |
| Licences(hawkers licences) | 120,000.00 | 27,355.00 |
| Hall rental | 17,000.00 | 7,427.00 |
| Lease rental | 200,000.00 | 116,145.00 |
| Tender documents | 20,000.00 | 10,910.00 |
| Grave site | 20,000.00 | 15,160.00 |
| INEP Grant | 24,368,000.00 | 17 368 000 |
| Traffic fines | 100,000.00 | 43,200.00 |



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|---------------------------------------|----------------|----------------|
| Municipal Infrastructure Grant | 45 703 000 | 45 703 000 |
| Finance Management Grant | 2,650,000.00 | 2,650,000.00 |
| Equitable share | 193,713,000.00 | 193,515,000.00 |
| Expanded Public Works Programme | 1,555,000.00 | 1,805,000.00 |
| DSRAC | 550 000.00 | 550 000.00 |
| Plan fees | 20,000.00 | 26,020.00 |
| OTP Grant (small town revitalisation) | 15,000,000.00 | 13,833,415.00 |
| Profit on Sale of Fixed Assets | 301,500.00 | |
| Traffic Revenue | 1,500,000.00 | 448,405.00 |
| Disaster Grant | 54 691 000 | 54 691 000 |

4. Debtors Report

The Municipality had a total consumer debtors balance of R73.533 million. This balance is consisting of rates and refuse. 94% of the debtor's balance is older than 90 days meaning that the recoverability of this debt is uncertain. The municipality continues to engage and encourage debtors to pay. The discount



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scheme currently running is intended on helping the debtors and reduce the debtors' book but is not yielding the desired outcome hence the extension till March 2024.

EC164 Port St Johns - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

| Description | NT Code | Budget Year 2023/24 | | | | | | | | | | Actual Debt Written Off against Debtors | Impairment - Bad Debt U/L 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 90Days | | | |
| R 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 Exchange Transactions - Property Rates | 1400 | 1481 | 807 | 811 | 812 | 704 | 944 | 72,086 | (35,137) | 50,208 | 56,140 | -- | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Receivables from Exchange Transactions - Waste Water Management | 1600 | 203 | 200 | 159 | 128 | 118 | 83 | 12,959 | (34) | 14,133 | 13,501 | -- | | |
| Receivables from Exchange Transactions - Property Rates Debtors | 1700 | -- | -- | -- | -- | -- | -- | 82 | -- | 82 | 82 | -- | | |
| Interest on Asset Debtor Accounts | 1810 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Receivable unutilised, irregular, failures and wasteful expenditure | 1920 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Other | 1930 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Total By Income Source | 2000 | 1,684 | 1,007 | 1,000 | 1,000 | 979 | 827 | 85,187 | (35,171) | 73,303 | 69,642 | -- | | |
| 2023 - Totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Depart of State | 2200 | 394 | 376 | 377 | 377 | 376 | 285 | 40,400 | (14,900) | 27,756 | 26,929 | -- | | |
| Commercial | 2300 | 394 | 229 | 229 | 228 | 275 | 106 | 14,992 | (2,002) | 14,061 | 13,219 | -- | | |
| Households | 2400 | 975 | 400 | 314 | 304 | 307 | 206 | 30,176 | (7,280) | 31,705 | 23,984 | -- | | |
| Other | 2500 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | | |
| Total By Customer Group | 2600 | 1,694 | 1,007 | 1,000 | 1,000 | 979 | 827 | 85,187 | (35,171) | 73,303 | 69,642 | -- | | |

Top 10 Debtors

The bulk of the debtor's amount is owed by residential followed by the government departments. The outstanding amount owed by the government departments have not been settled till the end of March 2024. Focus on collection of the outstanding debt will be on these government departments as shown below.

| ACCOU NT | C/CODE | 30 Days | 60 Days | 90 Days | 120+ Days | DEBTOR TOTAL | ACCOUNT NAME |
|----------|------------|---------|---------|---------|--------------|---------------------|----------------------|
| 10000980 | HOUSEHOLD | 0.00 | 0.00 | 0.00 | 3,315,313.80 | 3,315,313.80 | Dorothy Lilly Morris |
| 30000419 | GOVERNMENT | 0.00 | 0.00 | 0.00 | 1,030,678.58 | 1,030,678.58 | Kwamsikwa JSS |
| 30000393 | GOVERNMENT | 0.00 | 0.00 | 0.00 | 993,797.30 | 993,797.30 | Toli SSS |



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|--------------|----------------|------|------|------|------------|-------------------|---------------------------|
| 300006 00 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 906,874.60 | 906,874.60 | Bambisana Hospital |
| 300003 64 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 745,160.77 | 745,160.77 | Mdlankala JSS |
| 300003 63 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 727,594.98 | 727,594.98 | Goqwana JSS |
| 300003 87 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 680,148.85 | 680,148.85 | Luzupu JSS |
| 300003 90 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 655,191.33 | 655,191.33 | Kwazizamele JSS |
| 200012 41 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 640,806.21 | 640,806.21 | National Public. Works |
| 300004 22 | GOVERNME NT | 0.00 | 0.00 | 0.00 | 633,191.63 | 633,191.63 | Luqoqweni JSS |

TOP 10 Debtors: BUSINESSES

| ACC OUN T | BT DESCRIPTION | CUR REN T | 30 Day s | 60 Day s | 90 Day s | 120+ Day s | DEBTOR TOTAL | ACCOUNT NAME |
|-----------------|--------------------------------|-----------------|------------------|------------------|----------------|--------------------|------------------------|-----------------------------|
| 1000 0980 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 730, 829. 15 | 730,829. 15 | Dorothy Lilly Morris |
| 1000 0019 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 514, 785. 96 | 514,785. 96 | Quma Funeral Services CC |
| 1000 1060 | Business Commercial (31) | 3,35 8.33 | 3,3 58. 33 | 3,3 58. 33 | 3,35 8.33 | 432, 421. 14 | 459,287. 78 | Ladhow Trust |



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|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|---------------------------------|
| 2000 1239 | Business Commercial (31) | 25,3 90.0 0 | 25, 390 .00 | 25, 390 .00 | 25,3 90.0 0 | 223, 334. 83 | 426,454. 83 | Estate-E.L.T. Mtembu |
| 1000 1079 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 394, 507. 62 | 394,507. 62 | COASTAL PROPERTIES |
| 1000 0190 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 389, 932. 91 | 389,932. 91 | MUGWANYA DAVID KIWANUKA |
| 2000 1483 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 347, 559. 71 | 347,559. 71 | NGCINGWANA PAKATI MKHOSI |
| 1000 0879 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 344, 123. 92 | 344,123. 92 | WONGA NDABANKULU |
| 1000 0021 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 308, 716. 21 | 308,716. 21 | PM NGCINGWANA (Rocks Motors) |
| 1000 1077 | Business Commercial (31) | 0.00 | 0.0 0 | 0.0 0 | 0.00 | 275, 439. 51 | 275,439. 51 | CENTRAL PROPERTIES |

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 an overall low rate of 3%.

| Descrip tion | Annual Budget | Billing | Januar y Collecti on | February Collectio n | March Collection | Q3 Total | % Collectio n |
|-------------------------|------------------|-----------|-------------------------------|----------------------------|---------------------|-----------|---------------------|
| Assess ment rates | 11,964,828 | 2,991,207 | 151,342 | 297,983 | 1,453,188 | 1,902,513 | 64% |



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| | | | | | | | |
|-------------------|-----------|---------|--------|--------|--------|---------|-----|
| Refuse Removal | 1,500,000 | 375,000 | 10,620 | 27,595 | 84,070 | 122,285 | 33% |
|-------------------|-----------|---------|--------|--------|--------|---------|-----|

Status of employees/ Councillors with arear debt.

- One employee of the municipality owes R78 551.84 for the month ending March 2024. A correspondence informing the employee to settle the account or else the money will be taken from her salary was sent to the employee as per the Municipal Systems Act, Code of conduct for municipal staff members Schedule 2. A monthly arrangement of R1000.00 was made but the arrangement needs to be reviewed.
- The municipality does not have any Councillors owing.

5. Revenue enhancement Strategy

The revenue enhancement strategy of the municipality is a strategy document that identifies the opportunities to increase the municipality's revenue. The revenue Steering committee which is led by the Honourable Mayor has been established and will oversee the implementation of the revenue enhancement plan.

Discount scheme

Discount Scheme: The extension of amnesty offered by the council came to an end by the 31st March 2024.

The below amounts are what we have received to date from ratepayers partaking on the discount scheme.

| | Amounts received | Amounts written off | Total movement |
|-------------------|------------------|---------------------|----------------|
| Households | 450 084,00 | 968 250,00 | 1 418 334,00 |
| Businesses | 1 832 719,00 | 2 427 457,00 | 4 260 176,00 |



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| | | | |
|-------------------|---|---|---|
| Government | - | - | - |
|-------------------|---|---|---|

6. Grants Performance

| GRANTS SUMMARY FOR 2023/2024 | | | | | |
|------------------------------|----------------------------|-------------------------|-------------------------|-------------|-----------|
| DESCRIPTION | ANNUAL BUDGET 2022/2023 | AMOUNT | EXPENDITURE | EXPENDITURE | UNSPENT |
| | | RECEIVED | TO DATE | % | % |
| | | TO DATE | | | |
| Equitable Share | R 193,713,000.00 | R 193,515,000.00 | R 190,710,438.00 | 99.9 | 0 |
| EPWP | R 1,555,000.00 | R 1,805,000.00 | R 1,555,000.00 | 86 | 14 |
| MIG | 45,703,000.00 | R 45,703,000.00 | R 25,340,666.98 | 55 | 45 |
| INEP | R 24,368,000.00 | R 17,368,000.00 | R 19,371,808.78 | 79 | 21 |
| FMG | R 2,650,000.00 | R 2,650,000.00 | R 2,166,300.06 | 82 | 18 |
| DSRAC | R 550,000.00 | R 550,000.00 | R 381,350.63 | 69 | 31 |
| Small Town Revitalisation | R 15,000,000.00 | R 16,516,557.10 | R 16,314,544.78 | 109 | -9 |
| DISASTER RELIEF | R 54,691,000.00 | R 54,691,000.00 | R 13,167,148.85 | 24 | 76 |
| Total Grants | R 338,230,000.00 | R 332,798,557.10 | R 269,007,258.08 | 80 | 20 |

The above table shows grants received to date and the expenditure on grants the municipality is expected to have spent at least 75% of the funds received however as seen above the municipality has underspent on some of the conditional grants. The underspending can be attributed to capacity issues in the PMU unit and changes to priorities.

The grant spending will improve significantly in the next quarter since the service providers for most projects have been appointed.

7. Expenditure Management

Most of the expenditure for quarter 3 of March comes from Community Services followed by Infrastructure Engineering.



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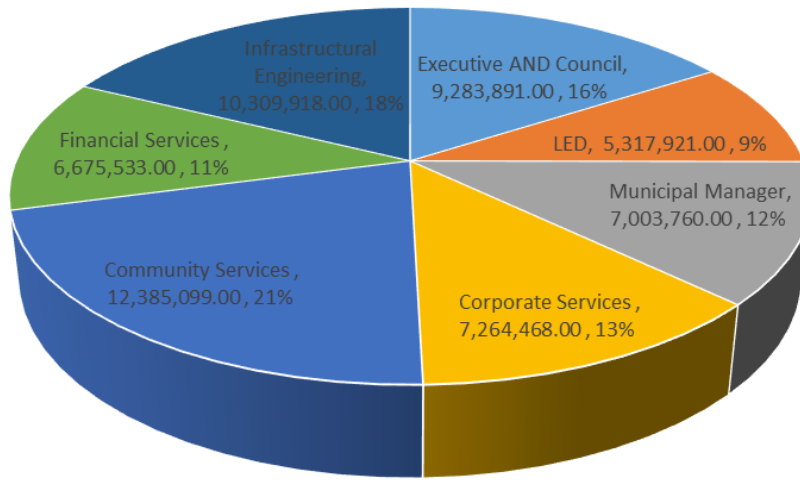


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Departmental Expenditure March 2024



- Executive AND Council
- LED
- Municipal Manager
- Corporate Services
- Community Services
- Financial Services
- Infrastructural Engineering

| Expenditure per category | Budget 2023/24 R | Quarterly Budget | Actual Exp January | Actual Exp February | Actual Exp March | Q3 Expenditure | Total Expenditure |
|--|------------------|------------------|--------------------|---------------------|------------------|----------------|-------------------|
| Employee Related Costs | 93,373,725 | 23,343,431.25 | 11,140,709 | 10,755,787 | 8,862,519. | 30,759,015. | |
| Councillor & Ward Committee Allowances | 21,259,494. | 5,314,873.50 | 1,771,540 | 1,700,318 | 1,689,698 | | 5,161,556. |



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| | | | | | | |
|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Expenses | 107,244,228.00 | 26,811,057.00 | 3,997,619.85 | 6,706,743.61 | 6,344,487.26 | 17,048,850.72 |
| Fuel and Oil | 6,700,000.00 | 1,675,000.00 | 627,426.68 | 805,976.00 | 626,347.30 | 2,059,749.98 |
| Consultants | 7,587,680.00 | 1,896,920.00 | 40,849.34 | 299,690.50 | 687,342.88 | 1,027,882.72 |
| Repairs and Maintenance | 12,009,938.00 | 3,002,484.50 | 448,679.69 | 1,188,383.14 | 256,309.41 | 1,893,372.24 |
| | 248,175,065.00 | 62,043,766.25 | 18,026,824.56 | 21,456,898.25 | 18,466,703.85 | 57,950,426.66 |

Table above shows expenditure incurred in the quarter highlighting employee costs being the highest followed by general expenditure. See the table above. The municipality must continue in making use of the cost containment measures to reduce the expenditure.

8. Capital Expenditure



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EC154 Port St Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

| Vote Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Total Capital single year expenditure | 4 | 1,318 | 124,551 | 170,806 | 11,279 | 88,863 | 128,103 | (81,460) | -48% | 170,806 |
| Total Capital Expenditure | | 1,318 | 124,551 | 170,806 | 11,279 | 88,863 | 128,103 | (81,460) | -48% | 170,806 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 368 | 6,180 | 6,069 | 1 | 1,886 | 3,760 | (2,125) | -50% | 6,068 |
| Executive and council | | (16) | 2,074 | 2,037 | 1 | 1,405 | 1,078 | (552) | -28% | 2,037 |
| Finance and administration | | 372 | 2,517 | 2,417 | - | 239 | 1,812 | (1,573) | -67% | 2,417 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 104 | 13,860 | 17,299 | 98 | 2,168 | 12,876 | (10,815) | -83% | 17,298 |
| Community and social services | | 104 | 13,050 | 17,299 | 99 | 2,159 | 12,975 | (10,815) | -83% | 17,299 |
| Sports and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 867 | 106,711 | 148,462 | 11,178 | 82,828 | 111,388 | (48,510) | -44% | 148,462 |
| Planning and development | | - | 2,000 | 2,007 | - | - | 1,572 | (1,572) | -100% | 2,007 |
| Road transport | | 867 | 103,711 | 146,355 | 11,178 | 82,828 | 109,766 | (46,937) | -43% | 146,355 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 1,318 | 124,551 | 170,806 | 11,279 | 88,863 | 128,103 | (81,460) | -48% | 170,806 |
| Funded by: | | | | | | | | | | |
| National Government | | 867 | 73,804 | 122,477 | 7,414 | 48,430 | 91,858 | (43,421) | -47% | 122,477 |
| Provincial Government | | - | 15,000 | 15,000 | 3,765 | 13,927 | 11,250 | 2,677 | 24% | 15,000 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Education institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 867 | 88,804 | 137,477 | 11,178 | 82,384 | 103,108 | (40,744) | -48% | 137,477 |
| Borrowing | 0 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 450 | 35,748 | 33,301 | 1,00 | 4,200 | 24,975 | (30,585) | -83% | 33,301 |
| Total Capital Funding | | 1,318 | 124,551 | 170,778 | 11,279 | 88,863 | 128,084 | (81,400) | -48% | 170,778 |



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Section 66 expenditure

The total expenditure incurred for the third quarter for employee related costs is 16.2 million and the spending is within the quarterly budget of 23.3 million. See the table below.

Employee related Costs

| Salary Item | MM | Corporate Services | Budget & Treasury | Engineering | LED | Community Services | Q3 Total |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Basic Salaries | 2,501,807.86 | 2,220,373.37 | 2,191,453.84 | 2,412,362.46 | 1,425,103.59 | 5,007,712.43 | 15,758,813.55 |
| Overtime | 4,700.92 | 11,922.95 | 21,828.06 | 87,531.53 | 9,874.89 | 127,255.20 | 263,113.55 |
| Acting Allowance | 79,357.93 | 120,434.88 | 25,543.19 | 7,688.76 | - | 52,490.70 | 277,826.70 |
| Total | 2,585,866.71 | 2,352,731.20 | 2,238,825.09 | 2,499,893.99 | 1,434,978.48 | 5,187,458.33 | 16,299,753.80 |



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EC154 Port St. Johns - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

| Summary of Employee and Councillor remuneration | Ref | 2022/23 | | Budget Year 2023/24 | | | YTD variance | YTD variance % | Full Year Forecast | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|--------------------|----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | | | | YearTD budget |
| R thousands | 1 | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 11,910 | 12,481 | 15,801 | 1,145 | 11,004 | 11,701 | (697) | -6% | 15,601 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 1,172 | 1,640 | 1,190 | 7 | 510 | 893 | (383) | -43% | 1,190 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 13,082 | 14,101 | 16,791 | 1,152 | 11,514 | 12,594 | (1,080) | -9% | 16,791 |
| % increase | 4 | | 7.8% | 28.4% | | | | | | 28.4% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 6,536 | 6,543 | 6,838 | 498 | 5,389 | 5,128 | 261 | 5% | 6,838 |
| Pension and UIF Contributions | | - | 13 | 16 | 1 | 8 | 12 | (3) | -25% | 16 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 1,122 | 1,048 | 1,048 | 199 | 657 | 786 | (119) | -15% | 1,048 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Society | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 7,762 | 7,703 | 7,901 | 698 | 6,034 | 5,926 | 108 | 2% | 7,901 |
| % increase | 4 | | -0.8% | 1.8% | | | | | | 1.8% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 60,981 | 60,382 | 60,531 | 6,187 | 58,966 | 60,424 | (1,457) | -2% | 60,531 |
| Pension and UIF Contributions | | 9,420 | 14,530 | 14,174 | 1,140 | 10,235 | 10,630 | (404) | -4% | 14,174 |
| Medical Aid Contributions | | 3,129 | 7,244 | 7,560 | 890 | 5,679 | 5,670 | 9 | 0% | 7,560 |
| Overtime | | 14,621 | 2,110 | 2,151 | 147 | 1,529 | 1,613 | (84) | -5% | 2,151 |
| Performance Bonus | | (1) | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | 4,000 | 4,000 | - | - | 3,000 | (3,000) | -100% | 4,000 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Society | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 88,150 | 88,286 | 108,416 | 8,165 | 76,402 | 81,338 | (4,936) | -6% | 108,416 |
| % increase | 4 | | 0.2% | 23.0% | | | | | | 23.0% |
| Total Parent Municipality | | 106,994 | 110,091 | 133,109 | 10,014 | 93,950 | 99,857 | (5,907) | -6% | 133,109 |

9. Creditors

In terms of the MFMA Section 65 (2) (e) all creditors should be paid within 30 days. The Municipality strives to pay all its creditors within the 30 days. Total amount outstanding as at end of March 2024 is R385 949.23.



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10. Cash and cash equivalents

At the end of March, the Municipality had the below bank accounts and balances with FNB. The balances are inclusive of interest from call accounts.

| Account Number | Bank | Account Type | Acc Name | Balance |
|----------------|------|---------------------------------|-----------------|-------------------------|
| 63007016735 | | Public sector Cheque Account | Main Account | R 2 ,819, 447.94 |
| 63008235326 | | Call account | Alien Plant | R 1,093, 390.29 |
| 63008238081 | | Call account | MDRG | R 46,913 ,948.00 |
| 63008236829 | | Call Account | DSRAC | R 4,847.07 |
| 63008236043 | | Call Account | EPWP | R 3,879 043.27 |
| 63008238750 | | Call Account | FMG | R 7,294 506.99 |
| 63008236407 | | Call Account | INEP | R 3, 483,747.34 |
| 63008237778 | | Call Account | MIG | R 30,611,510.15 |
| 63008239790 | | Call Account | Repairs | R 99,360,258.79 |
| 63008240870 | | Call Account | Salaries | R 4 147 411.40 |
| 63008239261 | | Call Account | Traffic | R 52,222,655.84 |
| | | | | R 251,830,766.68 |

Interest Received from Investments

The Municipality invests the unutilised revenue in interest generating call account and has earned an amount of R 4 301 810.57. The table below shows a detail of interest earned in the quarter ended March 2024.

| Month | Amount Earned |
|----------|----------------|
| January | R 1,410,338.49 |
| February | R1,246,527.00 |
| March | R1,644,945.08 |



| | |
|---------------|----------------------|
| Total: | R4,301,810.57 |
|---------------|----------------------|

Cash flow Statement

The table below highlights the cash flow position of the municipality for the third quarter 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 because of both conditional grants and equitable share paid. This situation is however not sustainable if the revenue collection is not improved.

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - M09 March

| Description | Ref | 2022/23 | | | Revised Year: 2023/24 | | | | | |
|--|-----|-----------------|------------------|-----------------|-----------------------|-----------------|---------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 4,664 | 6,047 | - | 898 | 6,462 | - | 6,462 | #DIV/0! | - |
| Service charges | | 863 | 1,011 | - | 84 | 1,554 | - | 1,554 | #DIV/0! | - |
| Other revenue | | 9,884 | 2,107 | 362,419 | 80 | 586 | 264,561 | (263,975) | -100% | 362,419 |
| Transfers and Subsidies - Operational | | 189,171 | 200,917 | - | 47,835 | 195,320 | - | 195,320 | #DIV/0! | - |
| Transfers and Subsidies - Capital | | 39,445 | 88,298 | - | 6,430 | 72,362 | - | 72,362 | #DIV/0! | - |
| Interest | | 10,436 | 7,500 | - | 1,638 | 9,941 | - | 9,941 | #DIV/0! | - |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (92,111) | (221,265) | (244,421) | (5,337) | (58,982) | (183,315) | (124,353) | 68% | (244,421) |
| Interest | | - | (274) | (274) | - | - | (206) | (206) | 100% | (274) |
| Transfers and Subsidies | | | | | | | | | | |
| NET CASH FROM (USED) OPERATING ACTIVITIES | | 142,374 | 84,342 | 107,724 | 51,628 | 227,263 | 81,039 | (146,234) | -180% | 107,724 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 302 | - | - | 1 | - | 1 | #DIV/0! | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (30,613) | (124,551) | - | (1,022) | (14,190) | - | 14,190 | #DIV/0! | - |
| NET CASH FROM (USED) INVESTING ACTIVITIES | | (30,613) | (124,249) | - | (1,022) | (14,189) | - | 14,189 | #DIV/0! | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | 343 | - | - | - | 343 | - | (343) | #DIV/0! | - |
| NET CASH FROM (USED) FINANCING ACTIVITIES | | 343 | - | - | - | 343 | - | (343) | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 112,104 | (39,908) | 107,724 | 50,606 | 213,417 | 81,039 | | | 107,724 |
| Cash and equivalents at beginning: | | 40,889 | 153,456 | 4,507 | (10,010) | 88,009 | 4,507 | | | 88,009 |
| Cash and equivalents at month-end: | | 152,993 | 113,548 | 112,231 | 40,596 | 301,426 | 114,856 | | | 112,231 |

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Summary of Deviations for the Q3

Below is the summary of deviations incurred for Q3, the detailed list is attached.

| January | February | March |
|--------------|--------------|-------------|
| R 537,597.17 | R 882,173.98 | R681,046.44 |

12. Unauthorised, Irregular, Fruitless and wasteful expenditure

Summary of Irregular Expenditure

Below is the summary of irregular expenditure incurred for Q3, the detailed list is attached.

| January | February | March |
|---------|--------------|-------|
| 0 | R 15 ,211.90 | 0 |

Summary of Fruitless and wasteful expenditure the detailed list is attached.

| January | February | March |
|------------|----------------|-------|
| R 1,838.69 | R 1,453,407.95 | 0 |

13. Cost containment report

The municipality has a cost containment policy which gives guidance for the municipality to achieve cost savings. See below Table for comparison between Q2 and Q3

| Description | Budgeted Amount | Expenditure Q2 | Expenditure Q3 | Variance |
|-------------|-----------------|----------------|----------------|----------|
|-------------|-----------------|----------------|----------------|----------|



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| | | | | |
|---------------------------|----------------------|---------------------|---------------------|---------------------|
| S & T | 2,761,433.00 | 405,513.13 | 399,631.37 | 5,881.76 |
| Accommodation | 4,029,225.00 | 784,529.41 | 1,012,914.73 | (228,385.32) |
| Sponsorship and Event | 2,535,559.00 | 1,015,252.90 | 11,137.00 | 1,004,115.90 |
| Catering | 542,915.00 | 188,781.68 | 135,791.57 | 52,990.11 |
| Communications | 4,984,468.00 | 434,222.21 | 1,535,151.62 | (1,100,929.41) |
| Conferences and Workshops | 2,612,793.00 | 294,666.57 | 258,055.30 | 36,611.27 |
| TOTAL | 17,466,393.00 | 3,122,965.90 | 3,352,681.59 | (229,715.69) |

14. Assets Management summary

FAR Summary as at 31 March 2024

| Category | Opening Bal | Additions | Disposal | Accumulated Depreciation | Carrying Value |
|------------------------|-------------|-----------|----------|--------------------------|----------------|
| Buildings | 20,290,546 | - | - | 8,243,042 | 12,047,505 |
| Community assets | 44,774,214 | - | - | 19,259,051 | 25,515,163 |
| Furniture and fixtures | 3,374,139 | 19,750 | - | 3,180,445 | 213,444 |
| IT equipment | 8,793,552 | - | - | 7,582,813 | 1,210,740 |

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| | | | | | |
|------------------------------|----------------------|------------------|---|--------------------|--------------------|
| Infrastructure | 707,147,270 | - | - | 535,203,279 | 171,943,991 |
| Infrastructure - WIP | 155,003,996 | 5,505,900 | - | - | - |
| Land | 83,827,552 | - | - | - | 83,827,552 |
| Plant and machinery | 52,358,864 | 90,000 | - | 49,287,204 | 3,161,660 |
| Heritage Assets ² | 123,700 | - | - | - | 123,700 |
| Transport assets | 13,548,496 | - | - | 10,355,493 | 3,193,004 |
| | 1,089,242,331 | 5,615,650 | - | 633,111,327 | 301,236,758 |

Insurance

- All the Municipal assets are insured with Mpumelelo Financial Services.
- The contract term for Mpumelelo Financial Services started on the 1st of January 2024 and it's for a period of three years.
- The sum insured for all the Municipal Assets amounts to **R152 010 884.00**.
- There are currently six insurance claims registered and will be closed within 30 days.

15. Fleet Management



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The municipality spends a lot on fuel usage as seen in the table below. The risk of misuse on fuel is still high and it is advisable that all Managers should assist in managing this risk in their respective departments.

| | January | February | March | Total Amount |
|--------------|----------------|-----------------|--------------|---------------------|
| Total | 627,202.97 | 643,057.65 | 600,909.95 | 1,871,170.57 |

16. Indigent Registrations and Support

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

| Ward | O/B of indigents | Additions | Exits/Deceased | Total No. of Indigents |
|-------------|-------------------------|------------------|-----------------------|-------------------------------|
| Ward 01 | 1095 | 00 | 00 | 1095 |
| Ward 02 | 857 | 00 | 00 | 857 |
| Ward 03 | 1038 | 00 | 00 | 1038 |
| Ward 04 | 1157 | 00 | 00 | 1157 |
| Ward 05 | 715 | 00 | 00 | 715 |
| Ward 06 | 608 | 00 | 00 | 608 |
| Ward 07 | 1253 | 00 | 00 | 1253 |
| Ward 08 | 1118 | 00 | 00 | 1118 |
| Ward 09 | 700 | 00 | 00 | 700 |
| Ward 10 | 611 | 109 | 00 | 720 |
| Ward 11 | 467 | 33 | 00 | 500 |



PHYSICAL ADDRESS
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 ERF 257 MAIN ROAD
 PORT ST. JOHN'S

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| | | | | |
|--------------|--------------|------------|-----------|--------------|
| Ward 12 | 742 | 00 | 00 | 742 |
| Ward 13 | 765 | 00 | 00 | 765 |
| Ward 14 | 468 | 00 | 00 | 468 |
| Ward 15 | 524 | 00 | 00 | 524 |
| Ward 16 | 912 | 29 | 00 | 941 |
| Ward 17 | 1073 | 00 | 00 | 1073 |
| Ward 18 | 891 | 121 | 00 | 1012 |
| Ward 19 | 709 | 230 | 00 | 939 |
| Ward 20 | 580 | 145 | 00 | 725 |
| Total | 16283 | 667 | 00 | 16950 |

- The municipality offers these services to our indigents: Free basic electricity, alternative energy and refuse removal. The total number supplied with FBE for the third quarter ending 31st of March 2024 was 3764 as per the schedules received from Eskom, no alternative energy was supplied and refuse collection was rendered at Ward 6 for the quarter.
- Delivery of Alternative Energy is expected during the month of April 2024 as two service providers have been appointed in March 2024. See the table below:

Indigent Support

The number of indigents received Free Basic Services for the quarter ended 31st March 2024. See the table below.

| Wards | No. of people receiving FBE | No. of people receiving Alternative Energy | No. of people receiving refuse removal | Total |
|--------|-----------------------------|--|--|-------|
| Ward 1 | 552 | - | - | 552 |



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| | | | | |
|--------------|--------------|---|-----------------|--------------|
| Ward 2 | 463 | - | - | 463 |
| Ward 3 | 854 | - | - | 854 |
| Ward 4 | 620 | - | - | 620 |
| Ward 5 | 409 | - | - | 409 |
| Ward 6 | 383 | - | 1332 | 1715 |
| Ward 7 | 1003 | - | - | 1003 |
| Ward 8 | 621 | - | - | 621 |
| Ward 9 | 610 | - | - | 610 |
| Ward 10 | 534 | - | - | 534 |
| Ward 11 | 448 | - | - | 448 |
| Ward 12 | 609 | - | - | 609 |
| Ward 13 | 551 | - | - | 551 |
| Ward 14 | 457 | - | - | 457 |
| Ward 15 | 523 | - | - | 523 |
| Ward 16 | 492 | - | - | 492 |
| Ward 17 | 614 | - | - | 614 |
| Ward 18 | 701 | - | - | 701 |
| Ward 19 | 535 | - | - | 535 |
| Ward 20 | 650 | - | - | 650 |
| Total | 11629 | - | 1,332.00 | 12961 |

- Refuse removal is collected from Ward 6 and the collection was done for the quarter.



17. 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 | 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 | 8,874 | 11,965 | 14,965 | (7) | 15,868 | 11,224 | 4,644 | 41% | 14,965 |
| Service charges | 1,085 | 1,500 | 2,800 | 99 | 654 | 1,995 | (1,141) | -57% | 2,800 |
| Investment revenue | 10,586 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 10,586 | 49,201 | 68,301 | 1,638 | 9,941 | 51,228 | (41,284) | -81% | 68,301 |
| Other operating revenue | 208,630 | 210,325 | 210,711 | 49,151 | 203,570 | 158,033 | 45,537 | 29% | - |
| Total Revenue (and using capital transfers and contributions) | 239,751 | 272,991 | 296,776 | 50,876 | 230,233 | 222,477 | 7,756 | 3% | 296,776 |
| Employee costs | 95,116 | 95,990 | 116,316 | 8,863 | 82,436 | 87,264 | (4,828) | - | 116,316 |
| Remuneration of Councilors | 13,082 | 14,101 | 16,791 | 1,152 | 11,514 | 12,594 | (1,080) | - | 16,791 |
| Depreciation and amortisation | 42,094 | 57,414 | 57,114 | 47 | 99 | 42,835 | (42,737) | - | 57,114 |
| Interest | 2,211 | 274 | 274 | 24 | 110 | 206 | (96) | - | 274 |
| Inventory consumed and bulk purchases | 489 | 2,946 | 3,536 | 87 | 934 | 2,652 | (1,718) | - | 3,536 |
| Transfers and subsidies | 11,143 | 15,130 | 16,230 | 2,642 | 12,342 | 12,173 | 370 | 3% | 16,230 |
| Other expenditure | 93,872 | 114,551 | 116,093 | 5,521 | 53,915 | 87,543 | (33,628) | -38% | 116,093 |
| Total Expenditure | 257,597 | 300,406 | 326,357 | 18,335 | 161,540 | 245,266 | (83,717) | -34% | 326,357 |
| Surplus/(Deficit) | (18,237) | (27,415) | (29,581) | 32,541 | 68,694 | (22,789) | 91,473 | -401% | (29,581) |
| Transfers and subsidies - capital (monetary) | 67,740 | 86,298 | 137,477 | 15,066 | 60,198 | 103,108 | (39,909) | -39% | 137,477 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 49,504 | 60,883 | 107,896 | 47,607 | 131,892 | 80,318 | 51,564 | 64% | 107,896 |
| Share of surplus / (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus / (Deficit) for the year | 49,504 | 60,883 | 107,896 | 47,607 | 131,892 | 80,318 | 51,564 | 64% | 107,896 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 1,316 | 124,551 | 170,805 | 11,279 | 66,663 | 128,103 | (61,450) | -48% | 170,805 |
| Capital transfers recognised | 857 | 88,804 | 137,477 | 11,178 | 62,364 | 103,108 | (40,744) | -40% | 137,477 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 459 | 35,748 | 33,301 | 100 | 4,290 | 24,976 | (20,686) | -33% | 33,301 |
| Total sources of capital funds | 1,316 | 124,551 | 170,778 | 11,279 | 66,663 | 128,084 | (61,430) | -48% | 170,778 |
| Financial position | | | | | | | | | |
| Total current assets | 221,194 | 190,952 | 191,412 | | 390,336 | | | | 191,412 |
| Total non current assets | 544,810 | 559,045 | 606,598 | | 613,083 | | | | 606,598 |
| Total current liabilities | 76,626 | 65,367 | 65,367 | | 179,874 | | | | 65,367 |
| Total non current liabilities | 18,200 | 13,725 | 13,725 | | 15,254 | | | | 13,725 |
| Community wealth/Equity | 625,389 | 670,965 | 717,918 | | 676,353 | | | | 717,918 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 142,374 | 84,342 | 107,724 | 51,628 | 227,283 | 81,039 | (146,224) | -180% | 107,724 |
| Net cash from (used) investing | (30,613) | (124,250) | - | (1,022) | (14,189) | - | 14,189 | #DIV/0! | - |
| Net cash from (used) financing | 343 | - | - | - | 343 | - | (343) | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 152,973 | 113,548 | 112,231 | 40,596 | 301,426 | 114,855 | (186,571) | -162% | 112,231 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dye-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| To/By Income Source | 1,684 | 1,007 | 1,000 | 1,000 | 979 | 837 | 85,197 | (16,171) | 73,533 |
| Creditors Age Analysis | | | | | | | | | |
| To/By Creditors | (4,076) | 1,992 | 1,592 | (8,108) | 9,617 | (2,985) | (1,846) | (2,598) | (6,412) |

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

PHYSICAL ADDRESS
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EC154 Port St Johns - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

| 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 |
| Revenue - Functional | 1 | | | | | | | | | |
| <i>Governance and administration</i> | | 180,556 | 153,106 | 175,756 | 34,856 | 163,500 | 131,817 | 31,683 | 24% | 175,756 |
| Executive and council | | 89,672 | 41,836 | 41,836 | 21,524 | 86,007 | 31,377 | 54,629 | 174% | 41,836 |
| Finance and administration | | 90,684 | 111,270 | 133,919 | 13,333 | 77,493 | 100,439 | (22,946) | -23% | 133,919 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 20,130 | 31,421 | 31,421 | 5,415 | 21,897 | 23,566 | (1,669) | -7% | 31,421 |
| Community and social services | | 20,130 | 31,421 | 31,421 | 5,415 | 21,897 | 23,566 | (1,669) | -7% | 31,421 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 106,193 | 175,261 | 224,276 | 25,576 | 107,190 | 168,207 | (61,027) | -36% | 224,276 |
| Planning and development | | 18,607 | 18,978 | 18,978 | 5,381 | 21,502 | 14,234 | 7,268 | 51% | 18,978 |
| Road transport | | 89,586 | 156,263 | 205,298 | 20,196 | 86,679 | 153,974 | (68,295) | -44% | 205,298 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 1,085 | 1,500 | 2,800 | 95 | 864 | 1,995 | (1,141) | -57% | 2,800 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 1,085 | 1,500 | 2,800 | 95 | 864 | 1,995 | (1,141) | -57% | 2,800 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 308,968 | 361,298 | 454,253 | 65,943 | 258,432 | 326,986 | (68,453) | -10% | 434,263 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 134,593 | 151,604 | 158,736 | 9,155 | 87,189 | 119,261 | (32,072) | -27% | 158,736 |
| Executive and council | | 60,084 | 75,668 | 78,724 | 4,345 | 47,820 | 59,043 | (11,223) | -19% | 78,724 |
| Finance and administration | | 74,509 | 75,936 | 80,012 | 4,811 | 39,369 | 60,218 | (20,849) | -35% | 80,012 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 43,913 | 36,978 | 48,654 | 2,919 | 31,426 | 36,491 | (5,065) | -14% | 48,654 |
| Community and social services | | 43,913 | 36,978 | 48,654 | 2,919 | 31,426 | 36,491 | (5,065) | -14% | 48,654 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 79,388 | 111,203 | 117,187 | 6,261 | 42,935 | 87,890 | (44,956) | -51% | 117,187 |
| Planning and development | | 19,756 | 24,860 | 25,198 | 3,402 | 17,158 | 18,899 | (1,741) | -9% | 25,198 |
| Road transport | | 59,632 | 86,343 | 91,989 | 2,860 | 25,777 | 68,992 | (43,215) | -63% | 91,989 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | 621 | 1,779 | - | - | 1,624 | (1,624) | -100% | 1,779 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 621 | 1,779 | - | - | 1,624 | (1,624) | -100% | 1,779 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 257,894 | 300,406 | 326,357 | 18,335 | 161,549 | 245,256 | (83,717) | -34% | 326,357 |
| Surplus/ (Deficit) for the year | | 52,070 | 60,893 | 127,896 | 47,607 | 131,882 | 80,318 | 51,564 | 64% | 107,906 |

(c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)



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EC154 Port St Johns - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

| Vote Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive AND Council (20: E) | | 72,484 | 25,703 | 25,703 | 16,143 | 64,505 | 19,278 | 45,227 | 234.6% | 25,703 |
| Vote 2 - LED (21: E) | | 18,607 | 18,978 | 18,978 | 5,381 | 21,502 | 14,234 | 7,268 | 51.1% | 18,978 |
| Vote 3 - Municipal Manager (22: IE) | | 17,388 | 16,133 | 16,133 | 5,381 | 21,502 | 12,100 | 9,402 | 77.7% | 16,133 |
| Vote 4 - Corporate Services (23: IE) | | 18,194 | 18,689 | 18,702 | 5,454 | 21,598 | 14,026 | 7,571 | 54.0% | 18,702 |
| Vote 5 - Community Services (24: IE) | | 21,214 | 32,921 | 34,221 | 5,510 | 22,751 | 25,561 | (2,809) | -11.0% | 34,221 |
| Vote 6 - Financial Services (25: E) | | 59,194 | 92,581 | 115,217 | 7,869 | 55,896 | 86,413 | (30,517) | -35.3% | 115,217 |
| Vote 7 - Infrastructural Engineering (28: E) | | 82,648 | 156,283 | 205,298 | 20,196 | 85,679 | 153,974 | (68,299) | -44.4% | 205,298 |
| Vote 8 - (34: IE) | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 289,730 | 361,288 | 434,253 | 65,943 | 293,432 | 326,565 | (32,133) | -9.9% | 434,253 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive AND Council (20: E) | | 27,479 | 42,321 | 45,403 | 2,908 | 27,202 | 34,052 | (6,850) | -20.1% | 45,403 |
| Vote 2 - LED (21: E) | | 19,579 | 24,860 | 25,198 | 3,402 | 17,158 | 18,899 | (1,741) | -9.2% | 25,198 |
| Vote 3 - Municipal Manager (22: IE) | | 25,896 | 26,647 | 25,821 | 1,390 | 16,912 | 19,366 | (2,454) | -12.7% | 25,821 |
| Vote 4 - Corporate Services (23: IE) | | 24,006 | 36,019 | 39,209 | 2,348 | 18,324 | 29,407 | (11,083) | -37.7% | 39,209 |
| Vote 5 - Community Services (24: IE) | | 46,097 | 44,099 | 58,034 | 2,919 | 35,376 | 43,815 | (8,439) | -19.3% | 58,034 |
| Vote 6 - Financial Services (25: E) | | 55,493 | 39,917 | 40,803 | 2,562 | 21,044 | 30,811 | (9,767) | -31.7% | 40,803 |
| Vote 7 - Infrastructural Engineering (28: E) | | 59,343 | 85,843 | 91,489 | 2,860 | 25,434 | 68,617 | (43,183) | -62.9% | 91,489 |
| Vote 8 - (34: IE) | | - | 700 | 400 | 47 | 99 | 300 | (201) | -67.1% | 400 |
| Total Expenditure by Vote | 2 | 267,884 | 308,406 | 326,367 | 18,335 | 161,548 | 246,265 | (84,717) | -34.1% | 326,367 |
| Surplus/(Deficit) for the year | 2 | 31,846 | 52,882 | 107,886 | 47,607 | 131,884 | 80,300 | 51,564 | 64.2% | 107,886 |

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



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EC154 Port St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

| Description | Ref | 2022/23 | | | Budget Year: 2023/24 | | | YTD variance | YTD variance % | Full Year Forecast |
|---|-----|-----------------|-----------------|-----------------|----------------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | - |
| Service charges - Water | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste management | | 1,085 | 1,500 | 2,800 | 95 | 854 | 1,985 | (1,141) | -57% | 2,800 |
| Sale of Goods and Rendering of Services | | 5,031 | 130 | 130 | 3 | 45 | 98 | (53) | -54% | 130 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 1,124 | 5,030 | 5,565 | 94 | 815 | 4,174 | (3,359) | -80% | 5,565 |
| Interest from Current and Non-Current Assets | | 10,386 | 49,201 | 66,301 | 1,638 | 9,941 | 51,225 | - | - | 66,301 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 145 | 200 | 200 | 11 | 101 | 150 | (48) | -33% | 200 |
| License and permits | | 62 | 120 | 120 | - | 24 | 90 | (66) | -74% | 120 |
| Operational Revenue | | 1,379 | 1,567 | 1,570 | 77 | 504 | 1,178 | (673) | -57% | 1,570 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 8,674 | 11,965 | 14,965 | (7) | 15,868 | 11,224 | 4,644 | 41% | 14,965 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 225 | 100 | 100 | - | - | 75 | (75) | - | 100 |
| License and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 203,015 | 200,917 | 200,753 | 48,369 | 197,136 | 150,865 | 46,571 | | 200,753 |
| Interest | | 3,974 | 1,970 | 1,970 | 396 | 4,943 | 1,478 | 3,466 | | 1,970 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 2,250 | 302 | 302 | - | 1 | 227 | (226) | - | 302 |
| Other Gains | | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 239,751 | 272,984 | 296,776 | 50,876 | 230,233 | 222,477 | 7,756 | 3% | 296,776 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 95,116 | 95,990 | 116,318 | 8,853 | 82,436 | 67,264 | (4,628) | -6% | 116,318 |
| Remuneration of councillors | | 13,082 | 14,101 | 16,791 | 1,152 | 11,514 | 12,584 | (1,083) | -9% | 16,791 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 469 | 2,946 | 3,536 | 87 | 934 | 2,652 | (1,718) | -36% | 3,536 |
| Debt impairment | | 93 | 1,456 | 3,451 | - | - | 3,087 | (3,087) | -100% | 3,451 |
| Depreciation and amortisation | | 42,094 | 57,414 | 57,114 | 47 | 99 | 42,635 | (42,737) | -100% | 57,114 |
| Interest | | 2,211 | 274 | 274 | 24 | 110 | 206 | (96) | -47% | 274 |
| Contracted services | | 12,787 | 25,739 | 25,082 | 1,471 | 12,568 | 19,687 | (7,029) | -36% | 25,082 |
| Transfers and subsidies | | 11,143 | 15,130 | 15,230 | 2,642 | 12,542 | 12,173 | 370 | 3% | 15,230 |
| Irrecoverable debts written off | | 9,235 | 4,867 | 4,867 | - | 1,665 | 3,650 | (1,965) | -40% | 4,867 |
| Operational costs | | 71,757 | 82,488 | 81,894 | 4,051 | 39,672 | 61,220 | (21,548) | -36% | 81,694 |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 267,967 | 300,406 | 326,367 | 18,335 | 161,549 | 245,266 | (83,717) | -34% | 326,367 |
| Surplus/(Deficit) | | (18,237) | (27,415) | (29,591) | 32,541 | 68,684 | (22,789) | 91,473 | (0) | (29,591) |
| Transfers and subsidies - capital (monetary allocations) | | 67,740 | 86,298 | 137,477 | 15,056 | 63,198 | 103,108 | (39,909) | (0) | 137,477 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 49,504 | 60,883 | 107,886 | 47,607 | 131,882 | 80,319 | - | - | 107,886 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 49,504 | 60,883 | 107,886 | 47,607 | 131,882 | 80,319 | - | - | 107,886 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 49,504 | 60,883 | 107,886 | 47,607 | 131,882 | 80,319 | - | - | 107,886 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 49,504 | 60,883 | 107,886 | 47,607 | 131,882 | 80,319 | - | - | 107,886 |

(e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)



PHYSICAL ADDRESS
 PORT ST. JOHNS LOCAL MUNICIPALITY
 ERF 257 MAIN ROAD
 PORT ST. JOHN'S

POSTAL ADDRESS:
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 5120



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FC154 Port St Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

| Vote Description | Ref | 2022/23 | | | Budget Year 2023/24 | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Total Capital single year expenditure | 4 | 1,310 | 124,591 | 170,805 | 11,279 | 66,653 | 128,103 | (61,460) | -48% | 170,805 |
| Total Capital Expenditure | | 1,318 | 124,661 | 170,806 | 11,278 | 66,663 | 128,108 | (61,460) | -48% | 170,806 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| <i>Governance and administration</i> | | 368 | 6,180 | 6,069 | 1 | 1,686 | 3,760 | (2,125) | -56% | 6,069 |
| Executive and council | | (16) | 2,074 | 2,037 | 1 | 1,420 | 1,978 | (552) | -28% | 2,037 |
| Finance and administration | | 372 | 2,517 | 2,417 | - | 230 | 1,812 | (1,573) | -67% | 2,417 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 104 | 18,860 | 17,269 | 89 | 2,169 | 12,876 | (10,815) | -63% | 17,269 |
| Community and social services | | 104 | 13,650 | 17,200 | 90 | 2,150 | 12,975 | (10,815) | -63% | 17,200 |
| Sports and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 867 | 106,711 | 148,462 | 11,178 | 62,828 | 111,388 | (48,510) | -44% | 148,462 |
| Planning and development | | - | 2,000 | 2,007 | - | - | 1,572 | (1,572) | -100% | 2,007 |
| Road transport | | 857 | 103,711 | 146,355 | 11,178 | 62,820 | 109,766 | (46,937) | -43% | 146,355 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy services | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 1,318 | 124,661 | 170,806 | 11,278 | 66,663 | 128,108 | (61,460) | -48% | 170,806 |
| Funded by: | | | | | | | | | | |
| National Government | | 857 | 73,804 | 122,477 | 7,414 | 48,430 | 91,658 | (43,421) | -47% | 122,477 |
| Provincial Government | | - | 15,000 | 15,000 | 3,705 | 13,927 | 11,250 | 2,677 | 24% | 15,000 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Net / From Deparm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 867 | 88,804 | 137,477 | 11,178 | 62,884 | 108,108 | (40,744) | -40% | 137,477 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 459 | 36,748 | 33,301 | 1,000 | 4,290 | 24,970 | (20,680) | -53% | 33,301 |
| Total Capital Funding | | 1,318 | 124,661 | 170,778 | 11,278 | 66,663 | 128,084 | (61,480) | -48% | 170,778 |

(f) Table C6 Monthly Budget Statement - Financial Position



PHYSICAL ADDRESS
 PORT ST. JOHNS LOCAL MUNICIPALITY
 ERF 257 MAIN ROAD
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POSTAL ADDRESS:
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 5120



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EC154 Port St Johns - Table C6 Monthly Budget Statement - Financial Position - M09 March

| Description | Ref | 2022/23 | | Budget Year 2023/24 | | |
|---|-----|-----------------|-----------------|---------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 152,973 | 113,548 | 112,231 | 301,426 | 112,231 |
| Trade and other receivables from exchange transactions | | 2,415 | 1,940 | 2,475 | 1,005 | 2,475 |
| Receivables from non-exchange transactions | | 2,367 | 9,800 | 11,041 | 22,748 | 11,041 |
| Current portion of non-current receivables | | - | - | - | - | - |
| Inventory | | 62,596 | 61,985 | 61,985 | 62,596 | 61,985 |
| VAT | | 4,032 | 3,679 | 3,679 | 2,560 | 3,679 |
| Other current assets | | (3,189) | - | - | - | - |
| Total current assets | | 221,194 | 190,952 | 191,412 | 390,336 | 191,412 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | 4,332 | 4,462 | 5,962 | 4,332 | 5,962 |
| Property, plant and equipment | | 540,331 | 554,070 | 589,123 | 608,603 | 589,123 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - |
| Intangible assets | | 148 | 513 | 513 | 148 | 513 |
| Trade and other receivables from exchange transactions | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 544,810 | 559,045 | 605,398 | 613,083 | 605,398 |
| TOTAL ASSETS | | 766,004 | 749,996 | 797,010 | 1,003,418 | 797,010 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | 2,502 | 1,773 | 1,773 | 2,502 | 1,773 |
| Consumer deposits | | 61 | 61 | 61 | 61 | 61 |
| Trade and other payables from exchange transactions | | 40,158 | 39,055 | 39,055 | 85,830 | 39,055 |
| Trade and other payables from non-exchange transactions | | 21,206 | 8,099 | 8,099 | 74,735 | 8,099 |
| Provision | | 11,455 | 15,197 | 15,197 | 12,592 | 15,197 |
| VAT | | 1,243 | 1,181 | 1,181 | 4,154 | 1,181 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 76,625 | 65,367 | 65,367 | 179,874 | 65,367 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 5,349 | 2,682 | 2,682 | 5,349 | 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 | | 18,200 | 13,725 | 13,725 | 15,254 | 13,725 |
| TOTAL LIABILITIES | | 94,825 | 79,092 | 79,092 | 195,128 | 79,092 |
| NET ASSETS | 2 | 671,180 | 670,905 | 717,918 | 808,290 | 717,918 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 626,231 | 670,905 | 717,918 | 677,225 | 717,918 |
| Reserves and funds | | (872) | - | - | (872) | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 625,359 | 670,905 | 717,918 | 676,353 | 717,918 |



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(g) Table C7 Monthly Budget Statement - Cash Flow

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - M09 March

| Description | Ref | 2022/23 | | | Revised Year: 2023/24 | | | | | |
|--|-----|-----------------|------------------|-----------------|-----------------------|-----------------|---------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 4,664 | 6,047 | - | 898 | 6,462 | - | 6,462 | #DIV/0! | - |
| Service charges | | 863 | 1,011 | - | 84 | 1,554 | - | 1,554 | #DIV/0! | - |
| Other revenue | | 9,864 | 2,107 | 362,419 | 80 | 586 | 264,561 | (263,975) | -100% | 362,419 |
| Transfers and Subsidies - Operational | | 189,171 | 200,917 | - | 47,835 | 195,320 | - | 195,320 | #DIV/0! | - |
| Transfers and Subsidies - Capital | | 39,446 | 86,298 | - | 6,430 | 72,362 | - | 72,362 | #DIV/0! | - |
| Interest | | 10,436 | 7,500 | - | 1,636 | 9,941 | - | 9,941 | #DIV/0! | - |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (92,111) | (221,265) | (244,421) | (5,337) | (58,962) | (183,316) | (124,353) | 68% | (244,421) |
| Interest | | - | (274) | (274) | - | - | (206) | (206) | 100% | (274) |
| Transfers and Subsidies | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM (USED) OPERATING ACTIVITIES | | 142,374 | 84,342 | 107,724 | 51,626 | 227,263 | 81,039 | (146,224) | -180% | 107,724 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 302 | - | - | 1 | - | 1 | #DIV/0! | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (30,613) | (124,551) | - | (1,022) | (14,190) | - | 14,190 | #DIV/0! | - |
| NET CASH FROM (USED) INVESTING ACTIVITIES | | (30,613) | (124,249) | - | (1,022) | (14,189) | - | 14,189 | #DIV/0! | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | 343 | - | - | - | 343 | - | (343) | #DIV/0! | - |
| NET CASH FROM (USED) FINANCING ACTIVITIES | | 343 | - | - | - | 343 | - | (343) | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 112,104 | (39,908) | 107,724 | 50,606 | 213,417 | 81,039 | | | 107,724 |
| Cash and equivalents at beginning: | | 40,889 | 153,456 | 4,507 | (10,010) | 88,009 | 4,507 | | | 88,009 |
| Cash and equivalents at month end: | | 152,993 | 113,548 | 112,231 | 40,596 | 301,426 | 114,855 | | | 112,231 |



(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) - M09 March

| Description | Ref | 2022/23 | | | Budget Year 2023/24 | | | | Full Year Forecast |
|--|-----|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|-----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | |
| Ribbanside | | | | | | | | | |
| Revenue | | | | | | | | | |
| Exchange Revenue | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - |
| Service charges - Water | | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - |
| Service charges - Waste management | | 1,085 | 1,500 | 2,800 | 95 | 854 | 1,993 | (1,141) | -57% |
| Sale of Goods and Rendering of Services | | 5,031 | 130 | 130 | 3 | 45 | 98 | (62) | -54% |
| Agency services | | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 1,124 | 5,030 | 5,365 | 94 | 815 | 4,174 | (3,359) | -80% |
| Interest from Current and Non Current Assets | | 10,585 | 49,201 | 68,301 | 1,638 | 9,941 | 51,223 | - | - |
| Dividends | | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 146 | 200 | 200 | 11 | 101 | 150 | (49) | -33% |
| License and permits | | 62 | 120 | 120 | - | 24 | 90 | (66) | -74% |
| Operational Revenue | | 1,379 | 1,667 | 1,570 | 77 | 504 | 1,178 | (673) | -57% |
| Non-Exchange Revenue | | | | | | | | | |
| Property rates | | 8,874 | 11,965 | 14,965 | (7) | 15,868 | 11,224 | 4,644 | 41% |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 225 | 100 | 100 | - | - | 75 | (79) | - |
| License and permits | | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 203,015 | 200,917 | 200,753 | 48,369 | 197,136 | 150,363 | 46,571 | - |
| Interest | | 5,974 | 1,970 | 1,970 | 586 | 4,943 | 1,478 | 3,466 | - |
| Fuel Levy | | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 2,250 | 302 | 302 | - | 1 | 227 | (236) | - |
| Other Gains | | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 239,751 | 272,991 | 296,776 | 50,826 | 230,733 | 222,477 | 7,756 | 3% |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | | 95,116 | 95,990 | 116,318 | 8,863 | 82,436 | 87,254 | (4,828) | -9% |
| Remuneration of councillors | | 13,082 | 14,101 | 16,791 | 1,152 | 11,514 | 12,584 | (1,080) | -9% |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - |
| Inventory consumed | | 469 | 2,946 | 3,536 | 87 | 984 | 2,662 | (1,719) | -35% |
| Debt impairment | | 93 | 1,456 | 3,451 | - | - | 3,087 | (3,087) | -100% |
| Depreciation and amortisation | | 42,094 | 57,414 | 57,114 | 47 | 99 | 42,838 | (42,737) | -100% |
| Interest | | 2,211 | 274 | 274 | 24 | 110 | 206 | (96) | -47% |
| Contracted services | | 12,787 | 25,739 | 26,082 | 1,471 | 12,568 | 19,587 | (7,029) | -36% |
| Transfers and subsidies | | 11,143 | 15,130 | 16,230 | 2,642 | 12,542 | 12,173 | 370 | 3% |
| Irrecoverable debts written off | | 9,235 | 4,867 | 4,867 | - | 1,685 | 3,660 | (1,965) | -39% |
| Operational costs | | 71,757 | 82,488 | 81,694 | 4,051 | 39,672 | 61,220 | (21,548) | -36% |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - |
| Total Expenditure | | 267,967 | 309,406 | 326,387 | 18,355 | 161,549 | 245,266 | (83,717) | -34% |
| Surplus/(Deficit) | | (18,237) | (27,415) | (29,611) | 32,541 | 68,684 | (22,789) | 91,473 | (0) |
| Transfers and subsidies - capital (monetary allocations) | | 67,740 | 88,298 | 137,477 | 15,066 | 63,198 | 103,108 | (39,909) | (0) |
| Transfers and subsidies - capital (in kind) | | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 49,504 | 60,883 | 107,866 | 47,607 | 131,882 | 80,319 | - | - |
| Income Tax | | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 49,504 | 60,883 | 107,866 | 47,607 | 131,882 | 80,319 | - | - |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 49,504 | 60,883 | 107,866 | 47,607 | 131,882 | 80,319 | - | - |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 49,504 | 60,883 | 107,866 | 47,607 | 131,882 | 80,319 | - | - |

Annextures:

- C SCHEDULE
- SCM implementation report
- Deviations register
- FW register
- Irregular expenditure
- SDBIP