

PORT ST JOHNS MUNICIPALITY SECTION 52(d) REPORT QUARTER 4 OF 2023/24 FY



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QUARTERLY REPORT FOR THE MONTHS ENDED 30 JUNE 2024

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QUARTERLY BUDGET REPORT FOR THE MONTHS ENDED 30 JUNE 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 30 June 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.

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 72.85% of the 12 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 Q4 is more than what was estimated however due to non-payment of rates these amounts will not be realised in cash. In total the municipality has received 94% of the annual budgeted funds.

EC154 Port St Johns - Table C1 Monthly Budget Statement Summary - M12 June

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	(198)	15,880	14,965	715	5%	14,965
Service charges	1,085	1,300	2,435	96	1,141	2,435	(1,294)	-53%	2,435
Investment revenue	10,585	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	10,585	49,201	68,301	2,171	17,005	68,301	(51,295)	-75%	68,301
Other own revenue	208,620	210,325	211,250	754	205,395	211,250	(4,854)	-2%	-
Total Revenue (excluding capital transfers and contributions)	239,751	272,991	296,950	2,822	240,222	296,950	(56,728)	-19%	296,950
Employee costs	95,115	95,990	112,915	9,522	110,279	113,290	(3,011)	-	113,290
Remuneration of Councilors	13,082	14,101	16,791	1,282	15,219	16,270	(1,051)	-	16,270
Depreciation and amortisation	42,094	57,414	57,114	-	99	57,114	(57,015)	-	57,114
Interest	2,211	274	274	36	165	314	(150)	-	314
Inventory consumed and bulk purchases	469	2,946	3,305	927	2,091	2,899	(808)	-	2,899
Transfers and subsidies	11,143	15,130	16,595	1,206	14,206	16,595	(2,387)	-14%	16,595
Other expenditure	93,776	114,551	121,866	16,508	87,639	122,168	(34,528)	-28%	122,168
Total Expenditure	257,894	300,405	328,851	29,460	229,700	328,651	(98,951)	-30%	328,651
Surplus/(Deficit)	(18,143)	(27,415)	(31,910)	(26,638)	10,522	(31,700)	42,223	-133%	(31,700)
Transfers and subsidies - capital (monetary)	63,581	86,258	137,477	20,602	92,525	137,477	(44,952)	-33%	137,477
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	45,438	60,883	105,567	(6,036)	103,047	105,777	(2,730)	-3%	105,777
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	45,438	60,883	105,567	(6,036)	103,047	105,777	(2,730)	-3%	105,777
Capital expenditure & funds sources									
Capital expenditure	1,316	124,551	168,405	22,075	98,095	168,755	(70,659)	-42%	168,755
Capital transfers recognised	857	85,804	137,477	15,559	86,791	137,477	(50,686)	-37%	137,477
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	459	35,748	27,881	3,491	8,279	27,881	(19,522)	-70%	27,881
Total sources of capital funds	1,316	124,551	165,278	19,050	95,070	165,278	(70,208)	-42%	165,278
Financial position									
Total current assets	221,194	190,952	191,482	-	259,044	-	-	-	191,324
Total non current assets	540,651	559,045	603,198	-	637,805	-	-	-	603,548
Total current liabilities	76,625	65,367	65,367	-	105,896	-	-	-	65,349
Total non current liabilities	18,200	13,725	13,725	-	15,254	-	-	-	13,725
Community Wealth Equity	625,389	670,905	823,345	-	672,599	-	-	-	823,345
Cash flows									
Net cash from (used) operating	142,374	84,342	116,980	(14,599)	169,688	105,965	(63,703)	-60%	105,965
Net cash from (used) investing	(30,613)	(124,250)	(163,476)	(11,823)	(51,205)	-	51,205	#DIV/0!	-
Net cash from (used) financing	343	-	-	-	343	-	(343)	#DIV/0!	-
Cash/cash equivalents at the month/year end	234,089	82,079	75,492	-	271,778	227,953	(43,825)	-19%	227,953
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	761	911	891	888	885	880	67,701	(1,752)	71,165
Creditors Age Analysis									
Total Creditors	(3,892)	(5,122)	3,595	1,675	(1,207)	1,149	606	2,525	(669)

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 Q4. Other income the municipality has under performed

Item	Annual budget	Income to date
Assessment rates	11,964,580.00	12,667,829.31
Refuse Removal	1,500,000.00	1,796,536.96
Interest on external investments	7,500,000.00	15,016,600.62
Licences (hawker's licences)	120,000.00	27,355.00
Hall rental	17,000.00	11,449.00
Lease rental	200,000.00	155,925.00
Tender documents	20,000.00	10,910.00
Grave site	20,000.00	11,370.00
INEP Grant	24,368,000.00	24 368 000
Traffic fines	100,000.00	45,300.00
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	0.00
Traffic Revenue	1,500,000.00	613,765.00
Disaster Grant	54 691 000	34 161 000
Total	359,993,080	339,417,733.89

4. Debtors Report

The Municipality had a total consumer debtors balance of R71 164 845.00 for Q4 showing a movement of R2 368 155.00 compared to Q3 balance of R73 533 000. This balance is consisting of rates and refuse. 96% 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.

EC 164 Port St Johns - Supporting Table B03 Monthly Budget Statement - age of debtors - M12 June

Description	NT Code	Budget Year 2024									Actual Debt Written Off against Debtors	Impairment - Bad Debt/Lia 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 1 Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Taxi and Other Receivables from Exchange Transactions - Water	1200	--	--	--	--	--	--	--	--	--	--	--	--
Taxi and Other Receivables from Exchange Transactions - Electricity	1300	--	--	--	--	--	--	--	--	--	--	--	--
Receivables from Non-exchange Transactions - Property Rates	1400	602	730	730	720	720	720	57,525	(1,750)	59,625	57,750	--	--
Receivables from Exchange Transactions - Waste Water Management	1500	--	--	--	--	--	--	--	--	--	--	--	--
Receivables from Exchange Transactions - Waste Management	1600	150	171	161	160	150	157	10,214	--	11,165	10,659	--	--
Receivables from Exchange Transactions - Property Rental Debts	1700	--	--	--	--	--	--	162	--	162	162	--	--
Interest on Asset Debtor Accounts	1810	--	--	--	--	--	--	--	--	--	--	--	--
Receivable unutilised, irregular, failures and wasteful expenditure	1920	--	--	--	--	--	--	--	--	--	--	--	--
Other	1900	--	--	--	--	--	--	--	--	--	--	--	--
Total By Income Source	2800	761	911	891	880	880	880	67,701	(1,750)	71,165	68,602	--	--
06223 - totals only													
Debtors Age Analysis By Customer Group													
Officers of State	2200	275	392	381	381	381	380	26,750	--	28,735	27,835	--	--
Commercial	2300	160	162	151	151	150	140	11,690	(1,690)	10,594	10,400	--	--
Household	2400	325	357	376	376	374	371	30,271	(102)	31,439	30,200	--	--
Other	2500	--	--	--	--	--	--	--	--	--	--	--	--
Total By Customer Group	2800	761	911	891	880	880	67,701	(1,750)	71,165	68,602	--	--	

Top 10 Debtors

The 43% of the debtor's amount is owed by residential followed by the government departments at 37%. The outstanding amount owed by the government departments has not been settled by the end of June 2024. Focus on collection of the outstanding debt will be on the below mentioned properties.

ACCOUNT	C/CODE	DEBTOR TOTAL FOR MAY	DEBTOR TOTAL FOR JUNE	DEBTOR MOVEMENT	ACCOUNT NAME
10000980	HOUSEHOLD	3,356,406.38	3,419,422.17	+62, 686.20	DOROTHY LILLY MORRIS
10000019	Business	746,856.75	752,738.36	+5,881.63	Quma Funeral Services
10000843	GOVERNMENT	502,558.11	505, 374.25	+2,816.14	National Public Works
30000600	GOVERNMENT	924,667.70	933,564.25	+8,896.55	BAMBISANA HOSPITAL
10001060	GOVERNMENT	466,029.26	469,462.97	+3,433.71	Ladhow Trust
10000951	BUSINESS	407,882.04	410,332.39	+2,450.35	Pamba Investments
10000164	RESIDENTIAL	407,653.23	410 252.49	+2,599.26	Mande Ndema
10000873	FARMS (7)	661,371.97	665,365.90	+3,993.93	JM SIGCAU
20001241	GOVERNMENT	650,213.03	654,916.44	+4 703.41	NATIONAL P. WORKS

During the session the municipality had with the department of Provincial Public Works it was discussed that some of the above properties will be paid in July 2024.

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 rate of 20%.

Descripti on	Annual Budget	Billing	April Collecti on	May Collectio n	June Collectio n	Q4 Total	% Collectio n
Assess ment rates	11,964,828	2,991,207	472,081	1,178,206	132 140	1, 782,427	60%
Refuse Removal	1,500,000	375,000	209, 083	13,144	22,040	244,040	65%

Status of employees with arear debt.

Out of the debt there is one employee owing rates with an amount of **R 84 574.61** up to date incurring interest and an arrangement of **R 1 000.00** has been made and needs to be reviewed as the employee does not honour the arrangement.

5. Revenue enhancement Strategy

The objective of the municipality's revenue enhancement strategy is to optimise revenue and is clustered into the following focus areas

- Data Cleansing
- Review of revenue management policies, by laws and indigent management
- Credit control: debt collection and incentives
- Identification of new revenue sources
- Enhancement of existing revenue streams

Below is the update on each of these focus areas even though it is still in final draft stage waiting inputs from other departments

Credit control: debt collection and incentives

There is an incentive policy in place and customers are contacted and encouraged to settle their outstanding debts by offering them early settlement discounts as per the credit control policy.

Debt Collection

The municipality had a session with the department of Provincial Public Works on the 10-11 June 2024 issued invoices and the department promised to pay in July 2024. We will continue to engage with other government departments until all outstanding amounts are settled. For households the target is 10% collection on the outstanding debt each month and 30% for Businesses.

Debt write-offs

1. As per the council resolution to offer 50% discount and interest write off to ratepayer the municipality wrote off a total of 2,747,035.13. attached is the detailed list of the write offs for council approval
2. The OR tambo district municipality owes the municipality an amount of 566 210 in rates and services. Upon communication with the District municipality it was agreed that we both write off interest portion and pay the capital as the government institutions should not be charging each other interest. We have since paid our water account at an amount of 140 650 less interest .This serves to request the interest amount of 145 072 on the O R Tambo district municipality's account be written off.

Data Cleansing:

Supplementary Valuation Roll

- The municipality has performed a supplementary valuation and is bringing this to the standing committee to recommend for approval and its implementation end of July when performing billing for the 2024/25 financial year. Attached as annexure is the supplementary valuation roll for information.

General Valuation roll: Designation of the Municipal valuer

Port St Johns Municipality is in a process of compiling the general valuation roll, the date of valuation is the 1st of July 2024, and the date of implementation is the 1st of July 2025.

The Municipality has appointed Gov-pro as the service provider to compile the Valuation roll and needs to be introduced to the Council before resuming the duties. Below is the team from Govpro that will be working on this project

(Project Engagement Director): **Sonny Kamukapa**

Project Leader(Valuer) Zack van der Merwe.

Registered with SACPVP and SAIV

Professional Valuer Pr Val 4973/1

Assistant Project Leader(Valuer)

John Boshoff Registered with SACPVP and
SAIV *Professional Valuer*

Assistant Valuer (CandidateValuer)

Siyamcela Mazwembe Registered with
SACPVP

GIS: Petrus Blom

South African Geomatics Council

(PGP1266)

Professional GISc Practitioner

Field Team Leader France Philane

Data collection

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3. Grants Performance

GRANTS SUMMARY FOR 2023/2024				
DESCRIPTION	ADJUSTMENT BUDGET 2023/2024	AMOUNT	EXPENDITURE	EXPENDITURE
		RECEIVED	TO DATE	%
		TO DATE		
Equitable Share	R 193,515,000.00	R 193,515,000.00	R 190,710,438.00	100
EPWP	R 1,805,000.00	R 1,805,000.00	R 1,805,000.00	100
MIG	45,703,000.00	R 45,703,000.00	R 36,518,589.96	80
INEP	R 24,368,000.00	R 24,368,000.00	R 24,357,999.87	100
FMG	R 2,650,000.00	R 2,650,000.00	R 2,620,236.06	99
DSRAC	R 839,578.00	R 550,000.00	R 464,812.38	55
Small Town Revitalisation	R 15,000,000.00	R 16,516,557.10	R 17,277,349.28	115
DISASTER RELIEF	R 54,691,000.00	R 54,691,000.00	R 20,244,096.23	37
Total Grants	R 338,571,578.00	R 339,798,557.10	R 293,998,521.78	87

The above table shows grants received to date and the expenditure on grants the municipality is expected to have spent at 100% of the funds received however as seen above the municipality has underspent on some of the conditional grants. The



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underspending can be attributed to capacity issues in the PMU unit and changes to priorities. The Municipality will be applying for a rollover on the disaster grant.

4. Expenditure Management

Total expenditure for Q4 is R316 490 585.00 showing an increase compared to Q3 expenditure of R228 202 790.00

Most of the expenditure for quarter 4 of June comes from community services followed by infrastructural engineering.



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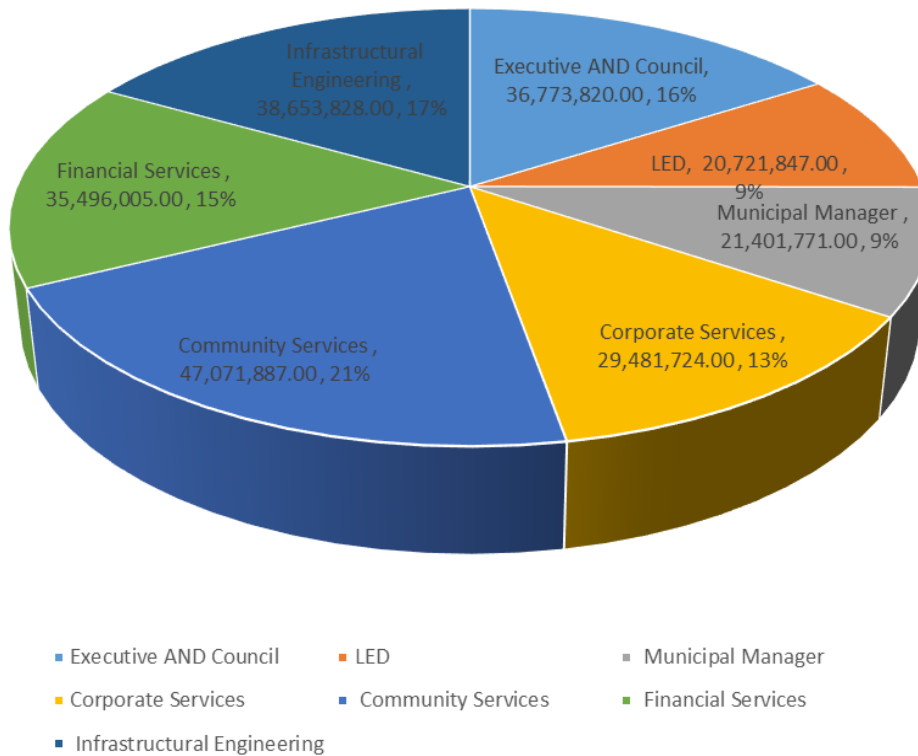


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Q4 Departmental expenditure



Expenditure per category	Budget 2023/24 R	Quarterly Budget	Actual Exp April	Actual Exp May	Actual Exp June	Q4 Total Expenditure
Employee Related Costs	93,373,725	23,343,431.25	8,957,631	9,363,277.00	9,522,020	18,894,254
Councillor & Ward Committee	21,259,494.	5,314,873.50	1,104,062	1,841,365	1,762,429	4,707,865



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Allowances						
General Expenses	107,244,228.00	26,811,057.00	6,502,567.96	7,924,606.04	10,683,552.66	25,110,726.66
Fuel and Oil	6,700,000.00	1,675,000.00	601,020.84	732,636.70	300,000.00	1,633,657.54
Consultants	7,587,680.00	1,896,920.00	709,604.84	676,685.16	1,501,734.73	2 888,024.73
Repairs and Maintenance	12,009,938.	3,002,484.50	437,127.59	375,939.47	2,312,071.17	3,125,138.23
	248,175,065	62,043,766.2	18,348,014	20,914,50	26,081,807	56,359,666.1
		5	.23	9.37	.56	6

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.

5. Capital Expenditure

Capital expenditure to date is R 86.7, millions inclusive of R8.2 million funded by own generated revenue.



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EC 154 Port St. Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Total Capital single-year expenditure	4	1,310	124,561	168,405	22,076	88,066	168,755	(70,689)	-42%	168,755
Total Capital Expenditure		1,318	124,561	168,406	22,078	88,068	168,756	(70,688)	-42%	168,756
Capital Expenditure - Functional Classification										
Governance and administration		968	6,180	6,068	377	2,088	6,068	(2,937)	-50%	6,068
Executive and council		(16)	2,074	2,037	50	1,495	2,037	(1,141)	-43%	2,037
Finance and administration		372	2,517	2,417	308	601	2,417	(1,810)	-75%	2,417
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		104	18,860	17,288	2,322	4,788	17,288	(12,531)	-72%	17,288
Community and social services		104	13,650	17,200	2,322	4,788	17,200	(12,531)	-72%	17,200
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		867	106,711	142,862	18,361	88,205	142,862	(54,740)	-38%	142,862
Planning and development		-	2,000	2,007	20	20	2,007	(2,008)	-90%	2,007
Road transport		867	103,711	140,855	18,322	88,176	140,855	(52,070)	-37%	140,855
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	3,100	3,028	3,028	3,460	(404)	-12%	3,460
Energy services		-	-	3,100	3,028	3,028	3,460	(404)	-12%	3,460
Waste management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1,318	124,561	168,406	22,078	88,068	168,756	(70,688)	-42%	168,756
Funded by:										
National Government		867	73,804	122,477	15,270	71,810	122,477	(50,551)	-41%	122,477
Provincial Government		-	15,000	15,000	281	14,975	15,000	(25)	0%	15,000
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (municipal allocations) (Nat / Prov / Dep / Perm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ. institutions)		-	-	-	-	-	-	-	-	-
Transfers recognized - capital		867	88,804	137,477	16,558	88,791	137,477	(60,888)	-37%	137,477
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds		450	35,748	27,801	3,491	8,270	27,801	(19,522)	-70%	27,801
Total Capital Funding		1,318	124,561	168,278	19,060	86,070	166,278	(70,208)	-42%	166,278

Section 66 expenditure

The total expenditure incurred up to date for employee related costs is R110.2 and remuneration of councillors is R15.2 million and the spending is within the budget of R129.7 million. See the table below.

Employee related Costs

Salary Item	April	May	June	Q4 Total
Earnings	7,253,291.24	7,189,269.90	7,676,047.56	22,118,608.70
Overtime	945,860.82	777,537.36	916,429.12	2,639,827.30



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Acting Allowance	52,522.43	41,446.73	41,678.05	135,647.21
Company contributions	1,341,996.72	1,410,803.62	1,415,120.08	4,167,920.42
3 rd parties	2,457,421.62	2,465,900.32	2,496,731.81	7,420,053.75
Total	12,051,092.83	11,884,957.93	12,546,006.62	36,482,057.38

FC 154 Port St Johns - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Adjusted Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11,910	12,401	15,001	1,202	14,480	15,080	(501)	-4%	15,080
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,172	1,040	1,100	-	731	1,100	(450)	-30%	1,100
Housing Allowance		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		13,082	14,101	16,781	1,282	15,218	16,270	(6,061)	-8%	16,270
% increase	4		7.8%	28.4%						24.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,035	6,043	6,910	520	6,848	6,920	(72)	-1%	6,920
Pension and UIF Contributions		5	13	16	1	11	16	(5)	-30%	16
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,122	1,048	1,048	-	680	1,048	(108)	-10%	1,048
Sub Total - Senior Managers of Municipality		7,162	7,109	7,974	520	7,739	7,986	(244)	-3%	7,986
% increase	4		0.8%	2.7%						2.8%
Other Municipal Staff										
Basic Salaries and Wages		80,081	80,382	80,000	6,954	78,075	80,473	(1,798)	-2%	80,473
Pension and UIF Contributions		9,420	14,550	14,217	1,132	13,774	14,217	(443)	-3%	14,217
Medical Aid Contributions		3,120	7,244	7,500	408	7,503	7,008	(100)	-1%	7,008
Overtime		14,021	2,110	2,448	212	2,052	2,392	(340)	-14%	2,392
Performance Bonus		(1)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	4,000	617	235	537	617	(80)	-13%	617
Sub Total - Other Municipal Staff		87,664	88,286	104,841	9,002	102,540	106,307	(2,767)	-3%	106,307
% increase	4		1.3%	20.1%						20.6%
Total Parent Municipality		108,188	110,091	129,708	10,784	126,468	129,680	(4,082)	-3%	129,680
% increase	4		1.8%	18.3%						18.3%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		108,188	110,091	129,708	10,784	126,468	129,680	(4,082)	-3%	129,680
% increase	4		1.8%	18.3%						18.3%
TOTAL MANAGERS AND STAFF		96,118	96,890	112,916	8,522	110,279	113,290	(6,011)	-5%	113,290

6. Creditors



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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 June 2024 is R669 189.

EC154 Port St. Johns - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NF Code	Budget Year 2023/24									Total
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(3,880)	(5,122)	3,584	1,675	(1,207)	1,149	606	2,504	(691)	
Auditor General	0800	(12)	-	12	-	-	-	-	21	21	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	(3,892)	(5,122)	3,596	1,675	(1,207)	1,149	606	2,525	(669)	

7. Cash and cash equivalents.

At the end of June, 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 3,734,341.11
63008238081		Call account	MDRG	R 34,619,562.14
63008236407		Call Account	INEP	R 933,711.87
63008237778		Call Account	MIG	R 10,637,084.91
63008239790		Call Account	Repairs	R 61,551,738.47
63008239261		Call Account	Traffic	R 20,411,802.18
				R 131,888,240.68

Interest Received from Investments



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The Municipality invests the unutilised revenue in interest generating call accounts and has earned an amount of R 3 993 565.60 The table below shows a detail of interest earned in the quarter ended June 2024.

Month	Amount Earned
April	R1,620,805.93
May	R1,336,504.32
June	R1,036,255.35
Total:	R3,993,565.60

Cash flow Statement

The table below highlights the cash flow position of the municipality for the fourth 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.



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EC 154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4,654	5,047	12,429	103	7,081	-	7,081	#DIV/0!	-
Service charges		883	1,011	88	22	1,801	-	1,801	#DIV/0!	-
Other revenue		9,884	2,107	(2,329)	78	770	353,235	(52,455)	-100%	353,235
Transfers and Subsidies - Operational		109,171	200,917	201,293	4	195,370	-	195,370	#DIV/0!	-
Transfers and Subsidies - Capital		39,445	88,298	137,477	-	72,382	-	72,382	#DIV/0!	-
Interest		10,436	7,500	14,500	2,171	17,005	-	17,005	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Supplies and employees		(92,111)	(221,255)	(240,995)	(17,008)	(124,721)	(240,995)	122,273	-50%	(240,995)
Interest		-	(274)	(274)	-	-	(274)	274	-100%	(274)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		142,574	94,942	118,989	(14,695)	189,898	106,896	(63,703)	-60%	106,896
CASH FLOW FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	302	302	-	1	-	1	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(30,813)	(124,551)	(163,778)	(11,823)	(51,206)	-	(51,206)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30,813)	(124,249)	(163,476)	(11,823)	(51,206)	-	(51,206)	#DIV/0!	-
CASH FLOW FROM FINANCING ACTIVITIES										
Receipts										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing (long term) financing		-	-	-	-	-	-	-	-	-
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	(69,806)	(48,486)	(16,418)	118,898	106,896	30,985		106,896
Cash/cash equivalents at beginning:		121,987	121,987	121,987	0	152,973	121,987	-	-	121,987
Cash/cash equivalents at month/year end:		234,091	52,181	73,501	16,562	271,771	228,883	152,973	-	228,883

Summary of Deviations for the Q4

Below is the summary of deviations incurred for Q4, the detailed list is attached.

April	May	June
R73 063.00	R717 138.06	R42 694.25

It is recommended that the deviations for Q4 be approved



12. Unauthorised, Irregular, Fruitless and wasteful expenditure

VOTE	Unauthorised Expenditure for quarter 4			Unauthorised expenditure
	Actual Q4 June 2024	Budget	Variance	
Vote 1 - Executive AND Council	36,773,820	44,796,500	6,027,586	-
Vote 2 - LED	20,721,847	25,542,085	4,820,238	-
Vote 3 - Municipal Manager	21,401,771	24,505,267	2,325,041	-
Vote 4 - Corporate Services	29,481,724	36,013,243	6,715,068	-
Vote 5 - Community Services	47,071,887	58,444,942	10,653,055	-
Vote 6 - Financial Services	35,496,005	41,631,844	6,975,839	-
Vote 7 - Infrastructural Engineering	38,653,828	97,666,652	61,132,824	-
Grand Total	229,600,882	328,600,533	98,649,651	-

There was no unauthorised expenditure incurred for the quarter as shown in the above table.

Summary of Irregular Expenditure

Below is the summary of irregular expenditure incurred for Q4. For the months of May and June no irregular expenditure was incurred, the detailed list is attached.

April	May	June
R110 659.85	0	0

The irregular expenditure relates to Telkom for VPNS solution that was appointed for a period of 3 years, the contract was appointed in terms of regulation 32. This is for corporate service department.

Summary of Fruitless and wasteful expenditure the list is attached.

April	May	June
1,767.96	348.14	696.27

The amount for fruitless and wasteful expenditures consists of interest from Eskom.

13. Cost containment report

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The municipality has a cost containment policy which gives guidance for the municipality to achieve cost savings. See below Table for comparison between Q3 and Q4

Description	Budgeted Amount	Expenditure Q3	Expenditure Q4	Variance
S & T	2,761,433.00	399,631.37	297,878.15	101,753.22
Accommodation	4,029,225.00	1,012,914.73	1,087,588.84	(74,674.11)
Sponsorship and Event	2,535,559.00	11,137.00	872,232.50	(861,095.50)
Catering	542,915.00	135,791.57	159,200.34	(23,408.77)
Communications	4,984,468.00	1,535,151.62	98,290.79	1,436,860.83
Conferences and Workshops	2,612,793.00	258,055.30	295,295.00	(37,239.70)
TOTAL	17,466,393.00	3,352,681.59	2,810,485.62	542,195.97

14. Assets Management summary

FAR Summary as at 30 June 2024

Category	Opening Bal	Additions	Disposal	Accumulated	Carrying Value



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				Depreciation	
Buildings	20,290,546	-	-	6,359,420	13,931,127
Community assets	44,774,214	191,929.93	-	16,861,957	27,912,257
Furniture and fixtures	3,437,238	19,750	-	2,986,121	643,047
IT equipment	7,990,337	-	-	6,887,813	1,102,524
Infrastructure	707,147,270	-	-	446,799,271	260,348,016
Infrastructure - WIP	183,967,798	8,255,760	-	-	-
Land	83,827,552	-	-	-	83,827,552
Plant and machinery	52,358,864	-	-	47,053,351	5,532,166
Heritage Assets2	123,700	-	-	-	123,700
Transport assets	13,021,974	409,600.53	-	9,585,214	3,846,360
	1,117,166,163	8,857,290	-	37,802,679	397,266,749

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.



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- The sum insured for all the Municipal Assets amounts to **R152 010 884.00**.
- There are currently no outstanding claims.

15. Fleet Management

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.

	April	May	June	Total Amount
Total	688 283.85	662 850.57	465 325.60	1 816 460.02

16. Indigent Registration and Indigent Support

Indigent Registration

In quarter four registration campaign was conducted and finalised in Ward 14, other new additions were from ward 03 and ward 08, leading to new additions of 131 to our register. The total number of indigents for quarter four amounts to 17119, see table below:

Ward	O/B indigents	of	Additions	Exits/Deceased	Total No. of Indigents
------	---------------	----	-----------	----------------	------------------------



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Ward 01	1079	00	00	1079
Ward 02	783	00	00	783
Ward 03	1071	12	00	1083
Ward 04	1104	00	00	1104
Ward 05	706	00	00	706
Ward 06	631	00	00	631
Ward 07	1201	00	00	1201
Ward 08	1094	01	00	1095
Ward 09	692	00	00	692
Ward 10	844	00	00	844
Ward 11	555	00	00	555
Ward 12	747	00	00	747
Ward 13	759	00	00	759
Ward 14	477	118	00	595
Ward 15	493	00	00	493
Ward 16	974	00	00	974
Ward 17	1065	00	00	1065
Ward 18	1054	00	00	1054
Ward 19	927	00	00	927
Ward 20	732	00	00	732
Total	16988	131	00	17119

Indigent Support



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The municipality offers the following services to our indigents: Free basic electricity, alternative energy and refuse removal. The total number supplied with FBE for quarter four was 10758 as per the schedule received from Eskom. Alternative energy was supplied to all the twenty wards of the Municipality and 1100 indigents benefited. Refuse collection was rendered at Ward 6 and 1332 indigents benefited for the quarter, 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	466	55	-	521
Ward 2	413	55	-	468
Ward 3	806	55	-	861
Ward 4	458	55	-	513
Ward 5	609	55	-	664
Ward 6	373	55	1332	1760
Ward 7	877	55	-	932
Ward 8	616	55	-	671
Ward 9	575	55	-	630
Ward 10	501	55	-	556
Ward 11	440	55	-	495
Ward 12	487	55	-	542



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Ward 13	478	55	-	533
Ward 14	414	55	-	469
Ward 15	528	55	-	583
Ward 16	503	55	-	558
Ward 17	550	55	-	605
Ward 18	610	55	-	665
Ward 19	473	55	-	528
Ward 20	581	55	-	636
Total	10758	1100	1332	13190

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



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EC154 Port St Johns - Table C1 Monthly Budget Statement Summary - M12 June

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	(198)	15,880	14,965	715	5%	14,965
Service charges	1,085	1,300	2,435	96	1,141	2,435	(1,294)	-53%	2,435
Investment revenue	10,586	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	10,586	49,201	68,301	2,171	17,005	68,301	(51,295)	-75%	68,301
Other own revenue	208,630	210,325	211,250	754	206,396	211,250	(4,854)	-2%	-
Total Revenue (excluding capital transfers and contributions)	239,751	272,991	296,950	2,822	240,222	296,950	(56,728)	-19%	296,950
Employee costs	95,116	95,990	112,915	9,522	110,279	113,290	(3,011)	-	113,290
Remuneration of Councilors	13,082	14,101	16,791	1,262	15,219	16,270	(1,051)	-	16,270
Depreciation and amortisation	42,094	57,414	57,114	-	99	57,114	(57,015)	-	57,114
Interest	2,211	274	274	36	165	314	(150)	-	314
Inventory consumed and bulk purchases	489	2,946	3,305	927	2,091	2,899	(808)	-	2,899
Transfers and subsidies	11,143	15,130	16,595	1,206	14,208	16,595	(2,387)	-14%	16,595
Other expenditure	93,776	114,551	121,866	16,508	87,639	122,168	(34,528)	-28%	122,168
Total Expenditure	257,894	300,406	328,851	29,450	229,700	328,651	(98,951)	-30%	328,651
Surplus/(Deficit)	(18,143)	(27,415)	(31,901)	(26,628)	10,522	(31,700)	42,223	-133%	(31,700)
Transfers and subsidies - capital (monetary)	63,581	86,296	137,477	20,602	92,525	137,477	(44,952)	-33%	137,477
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	45,438	60,883	105,567	(6,026)	103,047	105,777	(2,730)	-3%	105,777
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	45,438	60,883	105,567	(6,026)	103,047	105,777	(2,730)	-3%	105,777
Capital expenditure & funds source									
Capital expenditure	1,316	124,551	168,405	22,075	98,096	168,755	(70,659)	-42%	168,755
Capital transfers recognised	657	68,804	137,477	15,559	86,791	137,477	(50,686)	-37%	137,477
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	659	35,746	27,891	3,491	8,279	27,891	(19,612)	-70%	27,891
Total sources of capital funds	1,316	124,551	166,278	19,050	95,070	165,278	(70,208)	-42%	165,278
Financial position									
Total current assets	221,194	190,952	191,482	-	259,044	-	-	-	191,324
Total non current assets	540,651	559,045	603,198	-	637,805	-	-	-	603,548
Total current liabilities	76,625	65,367	65,367	-	105,895	-	-	-	65,349
Total non current liabilities	18,200	13,725	13,725	-	15,254	-	-	-	13,725
Community wealth/Equity	625,389	670,905	823,345	-	672,599	-	-	-	823,345
Cash flows									
Net cash from (used) operating	142,374	84,342	116,980	(14,593)	169,688	105,965	(63,703)	-60%	105,965
Net cash from (used) investing	(30,613)	(124,250)	(163,476)	(11,823)	(51,205)	-	51,205	#DIV/0!	-
Net cash from (used) financing	343	-	-	-	343	-	(343)	#DIV/0!	-
Cash/cash equivalents at the month/year end	234,089	82,079	75,492	-	271,778	227,953	(43,826)	-19%	227,953
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	761	911	891	688	685	880	67,701	(1,752)	71,165
Creditors Age Analysis									
Total Creditors	(3,892)	(5,122)	3,595	1,675	(1,207)	1,149	605	2,525	(669)

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

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EC154 Port St Johns - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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
Rthousands										
Revenue - Functional										
Governance and administration		180,556	153,106	175,756	2,690	172,697	175,756	(3,058)	-2%	175,756
Executive and council		89,872	41,836	41,836	-	86,007	41,836	44,170	106%	41,836
Finance and administration		90,684	111,270	133,919	2,690	86,691	133,919	(47,228)	-35%	133,919
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		20,130	31,421	31,710	30	21,965	31,710	(9,745)	-31%	31,710
Community and social services		20,130	31,421	31,710	30	21,965	31,710	(9,745)	-31%	31,710
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		104,034	175,261	224,526	20,608	136,943	224,526	(87,583)	-39%	224,526
Planning and development		18,607	18,978	18,978	-	21,502	18,978	2,524	13%	18,978
Road transport		85,427	156,283	205,548	20,608	115,442	205,548	(90,107)	-44%	205,548
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1,085	1,500	2,435	96	1,141	2,435	(1,293)	-53%	2,435
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,085	1,500	2,435	96	1,141	2,435	(1,293)	-53%	2,435
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	366,304	361,289	434,427	23,423	332,747	434,427	(101,680)	-23%	434,427
Expenditure - Functional										
Governance and administration		134,593	151,604	154,447	18,521	128,262	152,697	(24,435)	-16%	152,697
Executive and council		60,084	75,668	76,802	6,091	63,284	74,028	(10,744)	-15%	74,028
Finance and administration		74,509	75,936	77,645	12,430	64,978	78,669	(13,691)	-17%	78,669
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		43,913	36,978	48,944	3,649	41,709	48,224	(6,515)	-14%	48,224
Community and social services		43,913	36,978	48,944	3,649	41,709	48,224	(6,515)	-14%	48,224
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		79,388	111,203	123,709	7,290	59,729	125,829	(66,100)	-53%	125,829
Planning and development		19,736	24,860	25,542	1,628	20,722	25,542	(4,820)	-19%	25,542
Road transport		59,632	86,343	98,167	5,661	39,007	100,287	(61,279)	-61%	100,287
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	621	1,761	-	-	1,901	(1,901)	-100%	1,901
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	621	1,761	-	-	1,901	(1,901)	-100%	1,901
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	257,894	300,406	328,861	29,450	229,700	328,661	(98,961)	-30%	328,661
Surplus/ (Deficit) for the year		47,910	60,883	105,567	(5,028)	103,047	105,777	(2,730)	-3%	105,777



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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) - M12 June

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive AND Council (20: E)	1	72,484	25,703	25,703	-	64,505	25,703	38,802	151.0%	25,703
Vote 2- LED (21: E)		18,607	18,978	18,978	-	21,502	18,978	2,524	13.3%	18,978
Vote 3- Municipal Manager (22: IE)		17,388	16,133	16,133	-	21,502	16,133	5,369	33.3%	16,133
Vote 4- Corporate Services (23: IE)		18,194	18,689	18,702	20	21,617	18,702	2,915	15.6%	18,702
Vote 5- Community Services (24: IE)		21,214	32,921	34,145	126	23,106	34,145	(11,039)	-32.3%	34,145
Vote 6- Financial Services (25: E)		59,194	92,581	115,217	2,671	65,074	115,217	(50,144)	-43.5%	115,217
Vote 7- Infrastructural Engineering (28: E)		78,489	156,263	205,548	20,608	115,442	205,548	(90,107)	-43.8%	205,548
Total Revenue by Vote	2	265,574	361,288	434,427	23,423	332,747	434,427	(101,680)	-23.4%	434,427
Expenditure by Vote										
Vote 1 - Executive AND Council (20: E)	1	27,479	42,321	44,797	3,667	36,774	42,801	(6,028)	-14.1%	42,801
Vote 2- LED (21: E)		19,579	24,860	25,542	1,628	20,722	25,542	(4,820)	-18.9%	25,542
Vote 3- Municipal Manager (22: IE)		23,896	26,647	24,505	1,197	21,402	23,727	(2,325)	-8.8%	23,727
Vote 4- Corporate Services (23: IE)		24,006	36,019	36,013	6,964	29,482	36,197	(6,715)	-18.6%	36,197
Vote 5- Community Services (24: IE)		46,097	44,099	58,445	4,866	47,072	57,725	(10,653)	-18.5%	57,725
Vote 6- Financial Services (25: E)		55,493	39,917	41,632	5,466	35,496	42,472	(6,976)	-16.4%	42,472
Vote 7- Infrastructural Engineering (28: E)		59,343	85,843	97,667	5,660	38,654	99,767	(61,133)	-61.3%	99,767
Vote 8- (34: IE)		-	700	400	-	99	400	(301)	-75.3%	400
Total Expenditure by Vote	2	257,884	300,405	329,001	29,460	229,700	328,651	(98,951)	-30.1%	328,651
Surplus (Deficit) for the year	2	77,677	60,883	105,427	(5,038)	103,047	105,777	(2,730)	-2.6%	105,777



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

RC 154 Port St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2023/24								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charge - Electricity										
Service charge - Waste										
Service charge - Waste Water Management										
Service charge - Waste Management										
Sale of Goods and Rendering of Services		1,085	1,500	2,435	96	1,141	2,435	(1,294)	-53%	2,435
Agency services		5,031	130	130	-	45	130	(85)	-55%	130
Interest										
Interest earned from Receivables		1,124	5,030	5,505	71	1,073	5,505	(4,402)	-81%	5,505
Interest from Current and Non-Current Assets		10,580	40,201	68,301	2,171	17,005	68,301	(51,295)	-	68,301
Dividends										
Rent on Land										
Rental from Fixed Assets		140	200	200	21	137	200	(63)	-31%	200
Licence and permits		62	120	120	(9)	(5)	120	(120)	-100%	120
Operational Revenue		1,370	1,557	1,570	77	680	1,570	(884)	-56%	1,570
Non-Exchange Revenue										
Property rates		8,874	11,005	14,005	(198)	15,080	14,005	715	5%	14,005
Surcharges and Taxes										
Fines, penalties and forfeits		225	100	100	-	(15)	100	(115)	-	100
Licence and permits										
Transfers and subsidies - Operational		203,015	200,917	201,293	160	197,917	201,293	(3,376)	-	201,293
Interest		5,974	1,970	1,970	428	6,558	1,970	4,588	-	1,970
Rate Levy										
Operational Revenue										
Gain on Disposal of Assets		2,250	300	300	(1)	-	300	(300)	-	300
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		258,761	272,961	266,960	2,822	240,222	266,960	(66,738)	-19%	266,960
Expenditure By Type										
Employee related costs		95,118	95,000	112,915	9,522	110,279	113,200	(3,011)	-3%	113,200
Remuneration of councillors		13,082	14,101	16,791	1,265	15,219	16,270	(1,051)	-6%	16,270
Bulk purchases - electricity										
Inventory consumed		469	2,049	3,305	927	2,091	2,899	(808)	-	2,899
Debt impairment		-	1,459	3,433	-	-	3,573	(3,573)	-100%	3,573
Depreciation and amortisation		42,094	57,414	57,114	-	99	57,114	(57,015)	-100%	57,114
Interest		2,211	274	274	36	105	314	(150)	-48%	314
Contracted services		12,787	25,739	20,128	3,913	20,987	28,200	(7,210)	-28%	28,200
Transfers and subsidies		11,143	15,130	10,595	1,200	14,208	10,595	(3,687)	-14%	10,595
Irrecoverable debt written off		9,235	4,807	4,807	1,838	3,523	4,807	(1,344)	-	4,807
Operational costs		71,737	82,488	87,430	10,757	83,130	85,522	(2,393)	-2%	85,522
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		267,894	300,408	328,861	29,480	228,700	328,861	(68,861)	-30%	328,861
Surplus/(Deficit)		(18,140)	27,416	(61,901)	(26,658)	10,622	(61,700)	42,228	(0)	(61,700)
Transfers and subsidies - capital (no treasury allocations)		63,581	88,206	137,477	20,000	92,525	137,477	(44,952)	(0)	137,477
Transfers and subsidies - capital (NHID)										
Surplus/(Deficit) after capital transfers & contributions		45,438	80,889	106,687	(6,058)	108,047	106,777			106,777
Income Tax										
Surplus/(Deficit) after income tax		45,438	80,889	106,687	(6,058)	108,047	106,777			106,777
Share of Surplus/(Deficit) attributable to Joint Venture										
Share of Surplus/(Deficit) attributable to M nonres										
Surplus/(Deficit) attributable to municipality		45,438	80,889	106,687	(6,058)	108,047	106,777			106,777
Share of Surplus/(Deficit) attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/(Deficit) for the year		45,438	80,889	106,687	(6,058)	108,047	106,777			106,777



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

RC 154 Port St. Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	Budget Year 2023/24									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Total Capital single-year expenditure	4	1,310	124,551	166,405	22,076	98,090	166,755	(70,669)	-42%	166,755	
Total Capital Expenditure		1,310	124,551	166,405	22,076	98,090	166,755	(70,669)	-42%	166,755	
Capital Expenditure - Functional Classification											
Governance and administration		368	6,180	6,063	877	2,098	6,063	(2,957)	-50%	6,063	
Executive and council		(10)	2,074	2,637	50	1,405	2,637	(1,141)	-43%	2,637	
Finance and administration		372	2,517	2,417	328	601	2,417	(1,810)	-75%	2,417	
Internal audit		-	-	-	-	-	-	-	-	-	
Community and public safety		104	19,860	17,299	2,822	4,769	17,299	(12,531)	-72%	17,299	
Community and social services		104	19,850	17,299	2,322	4,760	17,299	(12,531)	-72%	17,299	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		857	106,711	142,862	16,861	88,206	142,862	(64,740)	-38%	142,862	
Planning and development		-	2,000	2,007	20	20	2,007	(2,008)	-90%	2,007	
Road transport		857	103,711	140,855	16,322	88,170	140,855	(62,070)	-37%	140,855	
Environmental protection		-	-	-	-	-	-	-	-	-	
Trading services		-	-	3,100	3,028	3,028	3,450	(424)	-12%	3,450	
Energy services		-	-	3,100	3,028	3,028	3,450	(424)	-12%	3,450	
Waste management		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional Classification	3	1,310	124,551	166,405	22,076	98,090	166,755	(70,669)	-42%	166,755	
Funded by:											
National Government		857	73,804	122,477	15,279	71,816	122,477	(50,661)	-41%	122,477	
Provincial Government		-	15,000	15,000	28	14,975	15,000	(25)	0%	15,000	
District Municipality		-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Dep / Agency / Household, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ institutions)		-	-	-	-	-	-	-	-	-	
Transfers recognized - capital		857	88,804	137,477	15,669	86,791	137,477	(50,688)	-37%	137,477	
Borrowing	6	453	35,748	27,801	3,401	8,279	27,801	(19,522)	-70%	27,801	
Internally generated funds		-	-	-	-	-	-	-	-	-	
Total Capital Funding		1,310	124,551	166,278	19,060	86,070	166,278	(70,288)	-42%	166,278	

(f) Table C6 Monthly Budget Statement - Financial Position



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EC154 Port St Johns - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	Budget Year 2023/24				
		2022/23 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	112,753	165,112	112,753
Trade and other receivables from exchange transactions		2,415	1,940	3,540	(1,852)	3,400
Receivables from non-exchange transactions		2,367	9,800	9,525	29,852	9,525
Current portion of non-current receivables						
Inventory		62,596	61,985	61,985	62,596	61,985
VAT		4,032	3,679	3,679	3,336	3,660
Other current assets		(3,189)	-	-	-	-
Total current assets		221,194	190,952	191,482	259,044	191,324
Non-current assets						
Investments						
Investment property		4,332	4,462	5,962	4,332	5,962
Property, plant and equipment		536,172	554,070	596,723	633,327	597,073
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		540,651	559,045	603,198	637,806	603,548
TOTAL ASSETS		761,845	749,996	794,680	896,851	794,872
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		35,999	39,055	39,055	37,727	39,055
Trade and other payables from non-exchange transactions		25,365	8,099	8,099	48,788	8,099
Provision		11,455	15,197	15,197	12,592	15,197
VAT		1,243	1,181	1,181	4,224	1,163
Other current liabilities						
Total current liabilities		76,625	65,367	65,367	105,895	65,348
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	121,149	79,073
NET ASSETS	2	667,020	670,905	715,589	775,702	715,799
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		626,231	670,905	823,345	673,471	823,345
Reserves and funds		(872)	-	-	(872)	-
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	625,359	670,905	823,345	672,599	823,345



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(g) Table C7 Monthly Budget Statement - Cash Flow

FC 154 Port St. Johns - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4,694	6,047	12,428	102	7,081	-	7,081	#D/W/O	-
Service charges		883	1,011	881	22	1,801	-	1,801	#D/W/O	-
Other revenue		9,884	2,107	(2,320)	78	770	353,235	(552,465)	-100%	353,235
Transfers and Subsidies - Operational		195,171	200,917	201,293	41	195,370	-	195,370	#D/W/O	-
Transfers and Subsidies - Capital		39,440	88,298	137,477	-	72,362	-	72,362	#D/W/O	-
Interest		10,430	7,500	14,500	2,171	17,005	-	17,005	#D/W/O	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Supplies and employees		(92,111)	(221,205)	(245,995)	(17,008)	(124,721)	(245,995)	122,275	-50%	(245,995)
Interest		-	(274)	(274)	-	-	(274)	274	-100%	(274)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/USED OPERATING ACTIVITIES		142,374	84,342	118,880	(14,586)	188,888	105,886	63,703	-80%	105,886
CASH FLOW FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	302	302	-	1	-	1	#D/W/O	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(30,613)	(124,551)	(163,778)	(11,823)	(61,206)	-	(61,206)	#D/W/O	-
NET CASH FROM/USED INVESTING ACTIVITIES		(30,613)	(124,250)	(163,476)	(11,823)	(61,206)	-	(61,206)	#D/W/O	-
CASH FLOW FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		343	-	-	-	343	-	343	#D/W/O	-
NET CASH FROM/USED FINANCING ACTIVITIES		343	-	-	-	343	-	(343)	#D/W/O	-
NET INCREASE/ (DECREASE) IN CASH HELD		112,104	(39,908)	55,404	(26,418)	118,025	105,886	30,985		105,886
Cash/cash equivalents at beginning:		121,985	121,987	121,987	0	152,073	121,987	30,985		121,987
Cash/cash equivalents at month/year end:		234,089	82,079	177,391	(26,418)	270,098	227,873	61,970		227,873



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

Description	Ref	2022/23		Budget Year 2023/24					Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD Budget	YTD Variance		YTD Variance %
Revenue										
Exchange Revenue										
Service charges - Electricity							-			
Service charges - Water							-			
Service charges - Waste Management							-			
Service charges - Waste management							-			
Sale of Goods and Rendering of Services	1,085	1,500	2,435	90	1,141	2,435	(1,294)	-53%	2,435	
Agency services	5,031	130	130	-	45	130	(85)	-65%	130	
Interest							-			
Interest earned from Receivables	1,124	5,030	5,565	71	1,073	5,565	(4,402)	-81%	5,565	
Interest from Current and Non Current Assets	10,589	40,201	68,301	2,171	17,005	68,301	(51,295)		68,301	
Dividends							-			
Rent on Land							-			
Rent from Fixed Assets	140	200	200	21	137	200	(53)	-31%	200	
Licence and permits	60	120	120	(9)	(6)	120	(120)	-105%	120	
Operational Revenue	1,370	1,537	1,570	77	68	1,570	(884)	-56%	1,570	
Non-Exchange Revenue										
Property rates	8,874	11,005	14,005	(108)	15,080	14,005	715	5%	14,005	
Surcharges and Taxes							-			
Fines, penalties and forfeits	225	100	100	-	(15)	100	(115)		100	
Licence and permits							-			
Transfers and subsidies - Operational	203,015	200,917	201,293	100	197,917	201,293	(3,370)		201,293	
Interest	5,974	1,970	1,970	428	6,558	1,970	4,588		1,970	
Fuel Levy							-			
Operational Revenue							-			
Gain on disposal of Assets	2,250	302	302	(1)	-	302	(302)		302	
Other Gains							-			
Total Revenue (excluding capital transfers and contributions)										
		258,711	272,891	286,869	2,822	240,222	286,869	68,728	-18%	286,869
Expenditure By Type										
Employee related costs	95,116	95,990	112,915	9,522	110,279	113,200	(3,011)	-3%	113,200	
Remuneration of councillors	13,082	14,101	10,791	1,262	15,219	10,270	(1,051)	-6%	10,270	
Bulk purchases - electricity							-			
Inventory consumed	490	2,940	3,305	927	2,091	2,899	(808)		2,899	
Depreciation	-	1,455	3,433	-	-	3,573	(3,573)	-100%	3,573	
Depreciation and amortisation	42,004	57,414	57,114	-	90	57,114	(57,015)	-100%	57,114	
Interest	2,211	274	274	30	105	314	(150)	-48%	314	
Contracted services	12,787	25,739	20,128	3,913	20,987	28,200	(7,219)	-28%	28,200	
Transfers and subsidies	11,143	15,130	10,595	1,200	14,208	10,595	(2,387)	-14%	10,595	
Irrecoverable debts written off	9,235	4,807	4,807	1,838	3,523	4,807	(1,344)		4,807	
Operational costs	71,757	82,488	87,439	10,757	63,130	85,522	(22,303)	-26%	85,522	
Losses on Disposal of Assets							-			
Other Losses							-			
Total Expenditure										
		267,894	300,498	328,881	28,480	228,700	328,881	68,861	-30%	328,881
Surplus/(Deficit)										
Transfers and subsidies - capital (no netty allocations)	(18,149)	27,415	61,910	28,688	10,522	61,700	42,229	(0)	61,700	
Transfers and subsidies - capital (net)	63,581	88,208	137,477	20,802	92,525	137,477	(44,952)	(0)	137,477	
Surplus/(Deficit) after capital transfers & contributions										
Income Tax	46,438	80,883	106,587	6,088	108,047	106,777			106,777	
Surplus/(Deficit) after income tax										
Share of Surplus/Deficit attributable to Joint Venture	46,438	80,883	106,587	6,088	108,047	106,777			106,777	
Share of Surplus/Deficit attributable to Members										
Surplus/(Deficit) attributable to municipality										
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year										
		46,438	80,883	106,587	6,088	108,047	106,777		106,777	

Annexures:

- C SCHEDULE
- SCM implementation report
- SCM POE
- Deviations register

- FW register
 - List of Write offs
 - Supplementary valuation Roll
 - Irregular expenditure
 - SDBIP
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