

PORT ST JOHNS MUNICIPALITY SECTION 52(d) REPORT QUARTER 2 OF 2024/25 FY



PORT ST JOHNS
• MUNICIPALITY •
OUR HERITAGE, OUR PEOPLE

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QUARTERLY REPORT FOR THE MONTHS ENDED 31 DECEMBER 2024

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QUARTERLY BUDGET REPORT FOR THE MONTHS ENDED 31 DECEMBER 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 31 December 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

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

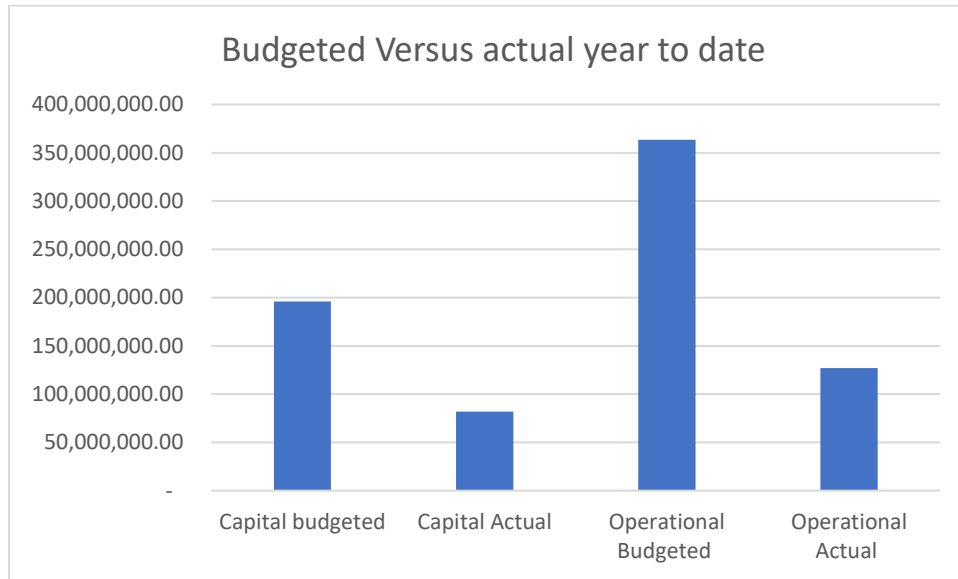
Section 52 (d) stipulates that the mayor of the municipality must, within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial situation of the municipality.

Comments from the Mayor

2. Consolidated view of the budget

The Municipality has a total approved budget of 503 million for revenue and expenditure. To- date the municipality has spent 37.34% of the 12 months budgeted amount. For the quarter 2 the budget spending against year-to-date budget is sitting at 34.93% for operational expenditure. The difference is due to expenditure items that have not moved such as the non-cash items like depreciation and debt impairment. Employee related costs which are one of our cost drivers is 47.12% less than the budget amount for Q2. The billing for rates and services for Q2 is R4,484,000.00 and the amount collected is R3,407,451.00. In total the

municipality has received 35% of the annual budgeted funds. Revenue for the quarter is sitting at 124 million. This makes revenue more than what was budgeted for by 33%. This is due to the annual billing for rates.



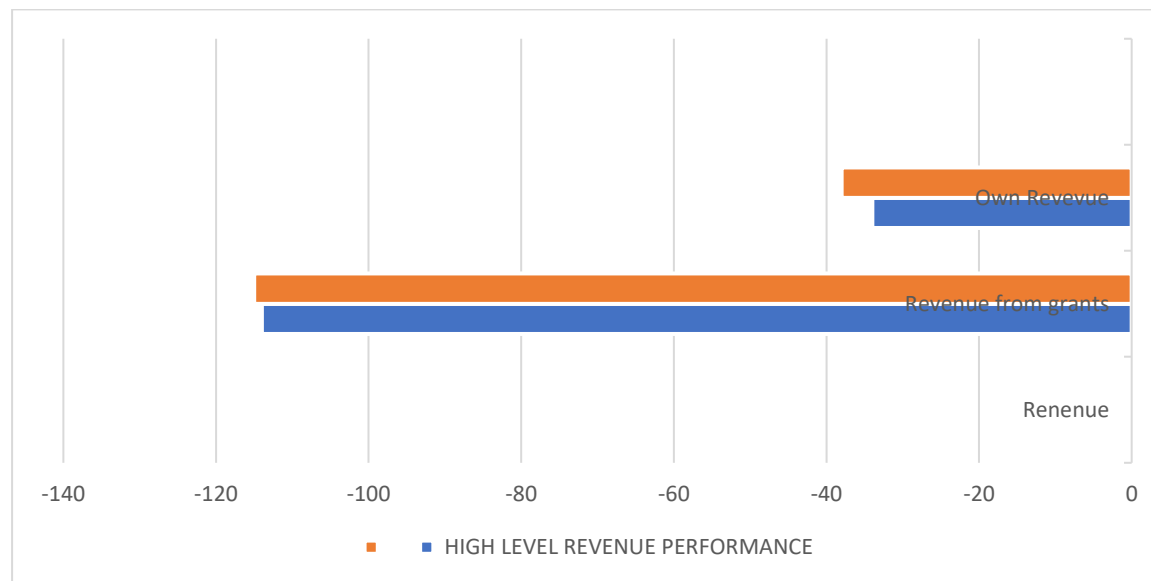
The table below shows the actual revenue, and expenditure amounts for the months ending 31 December 2024. The bottom line shows a surplus of 48 million which means that the municipality's expenditure is less than the revenue. The revenue includes capital grants received in Q2.

EC154 Port St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management		1,141	2,937	2,937	99	602	1,248	(646)	-52%	2,937
Sale of Goods and Rendering of Services		685	732	774	-	27	385	(358)	-93%	774
Agency services		-	1,800	1,800	-	-	900	(900)	-100%	1,800
Interest								-		
Interest earned from Receivables		1,073	1,950	1,950	50	293	975	(682)	-70%	1,950
Interest from Current and Non Current Assets		17,508	107,100	122,741	566	4,391	61,370	(56,979)	-93%	122,741
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		138	500	500	12	75	250	(175)	-70%	500
Licence and permits		24	250	250	56	103	125	(22)	-17%	250
Operational Revenue		756	116	116	56	187	58	129	223%	116
Non-Exchange Revenue										
Property rates		15,560	15,000	15,000	-	15,230	7,500	7,730	103%	15,000
Surcharges and Taxes								-		
Fines, penalties and forfeits		255	380	380	-	-	190	(190)	-100%	380
Licence and permits		-	950	950	-	-	475	(475)	-100%	950
Transfers and subsidies - Operational		201,344	236,891	269,278	71,360	178,749	134,639	44,110	33%	269,278
Interest		6,473	5,550	5,550	357	1,812	2,775	(963)	-35%	5,550
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	1,059	-	1,059	#DIV/0!	-
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		244,956	374,156	422,226	72,557	202,530	210,891	(8,362)	-4%	422,226
Expenditure By Type										
Employee related costs		105,103	132,671	134,787	11,732	63,790	66,666	(2,876)	-4%	134,060
Remuneration of councillors		14,240	16,539	16,539	1,163	7,370	8,270	(899)	-11%	16,539
Bulk purchases - electricity								-		
Inventory consumed		2,620	10,381	8,745	647	3,259	4,559	(1,300)	-29%	9,565
Debt impairment		5,678	147	294	-	-	220	(220)	-100%	294
Depreciation and amortisation		58,923	68,263	68,263	-	6	34,131	(34,125)	-100%	68,263
Interest		4,091	-	-	-	-	-	-		-
Contracted services		48,655	51,937	51,751	3,527	17,550	21,430	(3,880)	-18%	51,087
Transfers and subsidies		14,066	12,000	12,000	200	6,208	6,000	208	3%	12,000
Irrecoverable debts written off			-	-	-	973	-	973	#DIV/0!	-
Operational costs		64,977	70,549	70,914	6,996	27,734	32,170	(4,436)	-14%	71,475
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		318,354	362,487	363,293	24,265	126,890	173,447	(46,557)	-27%	363,283
Surplus/(Deficit)		(73,398)	11,669	58,933	48,292	75,639	37,444	38,195	0	58,943
Transfers and subsidies - capital (monetary allocations)		101,773	69,146	81,146	4,322	64,291	40,573	23,718	0	81,146
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089
Income Tax								-		
Surplus/(Deficit) after income tax		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089

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. The municipality is dependent on grants as reflected in the below table that grant income constitutes 75% of the total revenue. The municipality has received all the gazetted funds for Q2 and the own revenue in total is more than estimated due to the annual billing for rates and the VAT refunds received.



The below table shows the detailed revenue streams and their performance against budget for Q2 number of internal revenue sources have underperformed and the reasons for variances are listed below.

Item	Budget 2024/25	Q2 projections	Oct-24	Nov-24	Dec-24	Actual revenue Q2	Actual Revenue Variance	% Collected	Variance Explanation
Assessment Rates	(15,000,000)	(3,750,000.00)	(2,585,379.96)	(179,077.83)	(107,815.83)	(2,872,273.62)	(877,726.88)	77%	The increase is due to the monies paid by public works.
Refuse Removal	(2,937,200)	(734,300.00)	(42,043.00)	(107,077.83)	(52,436.14)	(201,556.97)	(532,743.03)	27%	Ratepayers are reluctant to pay, the municipality is in the process of appointing a debt collector through a transversal process
Short Term Investments and Call Accounts	(20,000,000)	(5,000,000.00)	(801,311.96)	(936,028.41)	(867,643.83)	(2,604,984.20)	(2,395,015.80)	52%	Due to decrease in bank balances
Property Rates (interest received from debtors)	(5,550,000)	(1,387,500.00)	(313,865.91)	(405,592.77)	(407,074.82)	(1,126,533.50)	(260,966.50)	81%	Non- payment of arrear debt
Court Fines	(300,000)	(75,000.00)	(300.00)	(2,100.00)	(34,372.00)	(36,772.00)	(38,228.00)	49%	No commitment from user department
Vehicle Registration	(1,500,000)	(375,000.00)	-	-	-	-	(375,000.00)	0%	Not yet Functional
Drivers license application/duplicate drivers license	(600,000)	(150,000.00)	-	-	-	-	(150,000.00)	0%	Not yet Functional

Leaners license application	(350,000)	(87,500.00)	(3,366.00)	(1,381.81)	(13,124.00)	(17,871.81)	(69 628.19)	20%	No commitment from user department
sale of goods -Assets < Capitalisation Threshold (Auction)	(316,274)	(316,274)							
Driver's license: certificate	(300,000)	(75,000.00)	-	-	-	-	(75,000.00)	0%	Not yet Functional
Business license: flee market and hawker stalls	(250,000)	(62,500.00)	(3,270.00)	(3,438.00)	(82,592.00)	(89,300.00)	26,800	143%	
Investment property: sub lease payment	(500,000)	(125,000.00)	(20,360.00)	(19,467.99)	(13,900.00)	(53,727.99)	(71,272.01)	43%	Golf course, polela and eluxolweni flats not paying. Legal intervention is required
Sales of Goods and Rendering of Services: Cemetery and Burial	(20,000)	(5,000.00)					(5,000.00)	0%	
Fines: Pound Fees	(75,000)	(18,750.00)	-			-	(18,750.00)	0%	Not yet Functional
Publications: Tender Documents	20,980	5,245.00	-			-	5,245.00	0%	No sales as documents are available online be adjusted during adjustment budget
Sales of Goods and Rendering of Services: Application Fees for Land Usage	(15,000)	(3,750.00)	-			-	(3,750.00)	0%	No applications regarding land use restrictions were filed this quarter.
Fines: Building	(5,000)	(1,250.00)	-			-	(1,250.00)	0%	Due to bylaws that are not gazetted , illegal land use activities are not

									enforceable. The bylaws are in the process of being gazetted
Sales of Goods and Rendering of Services: Encroachment Fees	(5,000)	(1,250.00)	-				(1,250.00)	0%	Due to bylaws that are not gazetted , illegal land use activities are not enforceable. The bylaws are in the process of being gazetted
Sales of Goods and Rendering of Services: Building Plan Approval	(20,980)	(5,245.00)					(5,245.00)	0%	
Sales of Goods and Rendering of Services: Advertisements	(120,000)	(30,000.00)	-				(30,000.00)	0%	Due to bylaws that are not gazetted, illegal land use activities are not enforceable. The bylaws are in the process of being gazetted
Revenue: Exchange Revenue - Sales of Goods and Rendering of Services - Building Plan Clause Levy	(35,000)	(8,750.00)	-				(8,750.00)	0%	Due to bylaws that are not gazetted, illegal land use activities are not enforceable. The bylaws are in the process of being gazetted
Transaction Handling Fees	(100,000)	(25,000.00)	-				(25,000.00)	0%	Journal for commissions not yet processed
Revenue: Exchange Revenue - Operational Revenue - Insurance Refund	(15,735)	(3,933.75)	-				(3,933.75)	0%	No insurance refunds received for Q2

Other income- Rent Halls	(220,899)	(55,224.75)	(6,896.00)	(1,952.00)	(1,272.00)	(10,120.00)	(45,104.75)	18%	Revenue was collected only from bookings of the halls.
LG Seta	0	-	(93,701.42)			(93,701.42)		#DIV/0!	Not budgeted for to adjust during the adjustment budget
VAT refund		-	(2,548,161.80)	(2,815,554.53)	(2,225,270.51)	(7,588,986.84)	(7,588,986.84)	#DIV/0!	Not budgeted for to adjust during the adjustment budget
TOTALS	#####	(12,778,482.50)	(6,418,656.05)	(4,471,671.17)	(3,805,501.13)	(14,695,828.35)	4,380,750.12		
		Allocations Projections							
Equitable Share	(203,985,000)	(67,995,000.00)	-	-	(67,983,000.00)	(67,983,000.00)	-	-	
Local Government Financial Management Grant	(2,600,000)	(2,600,000.00)					-	-	
Expanded Public Works Programme Integrated Grant	(1,676,000)	(419,000.00)		(755,000.00)		(755,000.00)	-	-	
Municipal Infrastructure Grant	(39,862,000)	(9,965,500.00)	(11,035,000.00)		(10,005,000.00)	(21,040,000.00)	-	-	
Integrated National Electrification Programme Grant	(31,277,000)	(7,819,250.00)		(11,777,000.00)		(11,777,000.00)	-	-	

Grant Gov-DSRAC Library	(1,003,000)	(83,583.33)					-	-	
Municipal Disaster Response Grant	(25,634,000)	(25,634,000.00)					-	-	
OTP				(5,349,227.87)	(1,657,072.97)	(7,006,300.84)	-	-	
TOTALS	#####	(114,516,333.33)	(11,035,000.00)	(17,881,227.87)	(79,645,072.97)	(108,561,300.84)	-	-	

Services, rates and taxes

- The services offered by the municipality to its residents represent exchange transactions such as, refuse removal, leased properties, building plan fees etc whilst the none exchange transactions are represented by rates, traffic fines and others. The collection on rates for Q2 is **R2,8 million** for all categories and is less than the year-to-date projections of **R3,7million** and for refuse collection **201 thousand** has been collected and is less than the year-to-date projections of **R732 thousand**.
- The department engaged its debtors in all categories to reduce their historic debt by making monthly payment arrangements. Honouring of the arranged payments is still a challenge.
- The municipality received a total VAT refund of R7,588,986.84 **in Q2**.
- All municipal debt is being collected internally by revenue section for residential debtors, businesses and government departments.

- The institution received an amount of **R2,036,981.54** from the department of Provincial Public Works and the department of National Public Works for Q2.
- The institution has one employee owing municipal rates which is not allowed in terms of Schedule 2 (10) of the code of conduct of municipal staff members and the amount owed increased to **R104 024.23**.
- The institution collected an amount of **R36,772.00 as opposed to the 75 000 targets** on traffic fines for Q2 and it is advisable that the end user department must have a plan on how to improve on the collection as it was noted in the previous FY that collection was unsatisfactory.
- Learner's licences and vehicle registration collected an amount of **R17,871.81 as compared to budget of 87 500 this shows an underperformance for Q2**.
- The institution received an amount of **R2,604 984.20** from interest on investments accounts.
- All other revenue collection items are detailed in the table above.

4. Debtors Report

The Municipality had a total consumer debtors balance of R82 565 247 for Q2 This balance is consisting of rates and refuse. 95.94% 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. Below is the Age Analysis report showing that the households owe 42.75% of the total debt followed by government at 38.99% then businesses 18.26%.

EC154 Port St Johns - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,842	561	469	11,273	465	461	57,747	(2,189)	70,630	67,757	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	163	161	159	156	153	150	10,834	(3)	11,774	11,290	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	162	-	162	162	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	2,005	722	629	11,429	618	611	68,743	(2,192)	82,565	79,209	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	214	203	144	6,991	154	151	26,174	(1,839)	32,191	31,631	-	-
Commercial	2300	506	186	168	2,206	155	155	11,957	(256)	15,078	14,218	-	-
Households	2400	1,286	333	316	2,232	309	305	30,611	(97)	35,296	33,361	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2,005	722	629	11,429	618	611	68,743	(2,192)	82,565	79,209	-	-

Government debt is consisting of the following

Provincial Public Works	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
		5,702,720.79	6,906.23	6,869.88	5,088.79	14,932,103.98	20,653,689.67
	Total	5,702,720.79	6,906.23	6,869.88	5,088.79	14,932,103.98	20,653,689.67

National Public Works	Analysis of Debt							Total
		Current	30 Days	60 Days	90 Days	120 Days +		
		898,291.78	23,935.45	23,935.41	17,065.54	5,230,790.16	6,194,018.34	
	Total	898,291.78	23,935.45	23,935.41	17,065.54	5,230,790.16	6,194,018.34	

Top 10 Debtors

Below table shows the top 10 debtors on the age analysis. They are on the priority list for collection. We have a challenge that commitments made by the debtors are very small to reduce the debt. With the engagement of the debt collector, we hope to see a movement on the top 10 debtors.

ACCOU NT	C/CODE	CURRE NT	30 Days	60 Days	90 Days	120+ Days	Moveme nt	Total	ACCOU NT NAME
10000980	HOUSEHOLD	185,020.00	0.00	0.00	0.00	3,390,650.19	+13,873.58	3,575,670.19	DOROTHY LILLY MORRIS

30000364	GOVERNMENT- PROVINCIAL	73,578.56	0.00	0.00	0.00	767,568.39	+4,074.11	841,146.95	Mdlankala JSS
10000873	FARMS	3,001.25	1,715.00	1,715.00	1,715.00	660,498.68	+2,444.38	668,644.93	JM SIGCAU
20001241	GOVERNMENT- NATIONAL	0.00	0.00	0.00	0.00	658,052.05	+3,135.61	658,052.05	NATIONAL P. WORKS
10002094	GOVERNMENT- PROVINCIAL	159,640.00	0.00	0.00	0.00	476,325.85	+3,192.80	635,965.85	Government of Transkei
10000019	BUSINESS	23,180.00	0.00	0.00	0.00	526,983.97	+3,258.89	550,163.97	QUMA FUNERAL SERVICES SCC
10000843	GOVERNMENT- NATIONAL	12,650.00	0.00	0.00	0.00	507,251.68	+1,877.43	519,901.68	NATIONAL PUBLIC WORKS
10001060	BUSINESS	6,716.70	3,358.33	3,358.33	3,358.33	458,346.78	+810.09	475,138.47	LADHOW TRUST
30000385	GOVERNMENT- PROVINCIAL	138,517.50	0.00	0.00	0.00	367,547.81	+1,734.15	506,065.31	Lutshaya SSS
30000419	GOVERNMENT- PROVINCIAL	139,305.00	0.00	0.00	0.00	343,762.91	+1,160.88	483,067.91	Kwamsik wa JSS

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 4%.

Description	Annual Budget	Q2 Billing	October Collection	November Collection	December Collection	Q2 Collection	% Collection
Assessment rates	15,000,000.00	3 750 000	2,585,379.96	179 077.83	107 815.83	2,872,273.62	77%
Refuse Removal	2,937,200.00	734 301	42,043.00	107 056.65	52 436.14	201,556.97	27%

Status of employees with arear debt.

The institution has one employee owing municipal rates which is not allowed in terms of Schedule 2 (10) of the code of conduct of municipal staff members and the amount owed amounts to **R104 024.23**. An arrangement has been done between the employee and the Municipality.

5. Revenue enhancement Strategy

The Revenue enhancement steering committee meeting was held with internal departments on the 31st of October 2024 to discuss the challenges faced by the departments and ways to improve collection. It was decided that the meetings should be held monthly, and members should go back and prepare plans which will be presented on the next meeting. There were no meetings held for the months of November and December 2024.

There is an incentive policy in place and customers are contacted and encouraged to settle their outstanding debts by offering them discounts. The municipality continues engaging 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.

Compilation of the General Valuation Roll

Port St Johns Municipality has started a process of compiling the general valuation roll for a period of 5 years, the valuation process has started and is done by Gov- pro and the date of implementation will be the 1st of July 2025.

Designation of a Municipal valuer: The designated Municipal valuer Zack Van De Merve has resigned from the project due to increased responsibility and has been replaced by Wandile Sylvester Majola.(see attached resignation letter)

Progress on the Project

The valuer has conducted inspections on the properties for both business and commercial properties within the CBD and is now finalising the determination of values. The next stage will be the viewing of the draft budget.



The above milestones have been completed



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6. Grants Performance

GRANTS SUMMARY FOR 2024/2025 Financial period

DESCRIPTION	Adjustment Budget 2024/2025	Amount Received To date	Expenditure To date	Expenditure %
Equitable Share	R 203,985,000.00	R 152,977,000.00	R 108,480,851.00	53.2
EPWP	R 1,676,000.00	R 1,174,000.00	R 1,605,508.12	96
MIG	R 39,862,000.00	R 33,040,000.00	R 26,300,748.51	66
INEP	R 31,277,000.00	R 21,277,000.00	R 20,110,382.33	64
FMG	R 2,600,000.00	R 2,600,000.00	R 1,336,399.53	51
DSRAC	R 1,286,270.00	R 1,286,270.00	R 420,751.42	33
DISASTER RELIEF	R 57,737,686.00	R 5,127,000.00	R 21,925,977.76	38
OTP	R5000 000.00	R 7,006,300.84	R 5,349,227.86	76
Department of Transport	R 12,000,000.00		R 1,708,292.94	14
Total Grants	R 350,423,956.00	R 224,487,570.84	R 187,238,139.47	53

The above table shows grants received to date and the expenditure on grants the municipality is expected to have spent at 50% of the funds received however as seen above the municipality has overspent on some of the conditional grants which is good trend as we are still on Q2 of the financial year.

7. Expenditure Management

Total expenditure for Q2 is R208 808 303.00 and this included both capital and operational expenditure. Most of the expenditure for quarter 2 of December comes from community services 23% with its cost drivers being employee related costs ,followed by financial services 17% due to consulting and audit fees.



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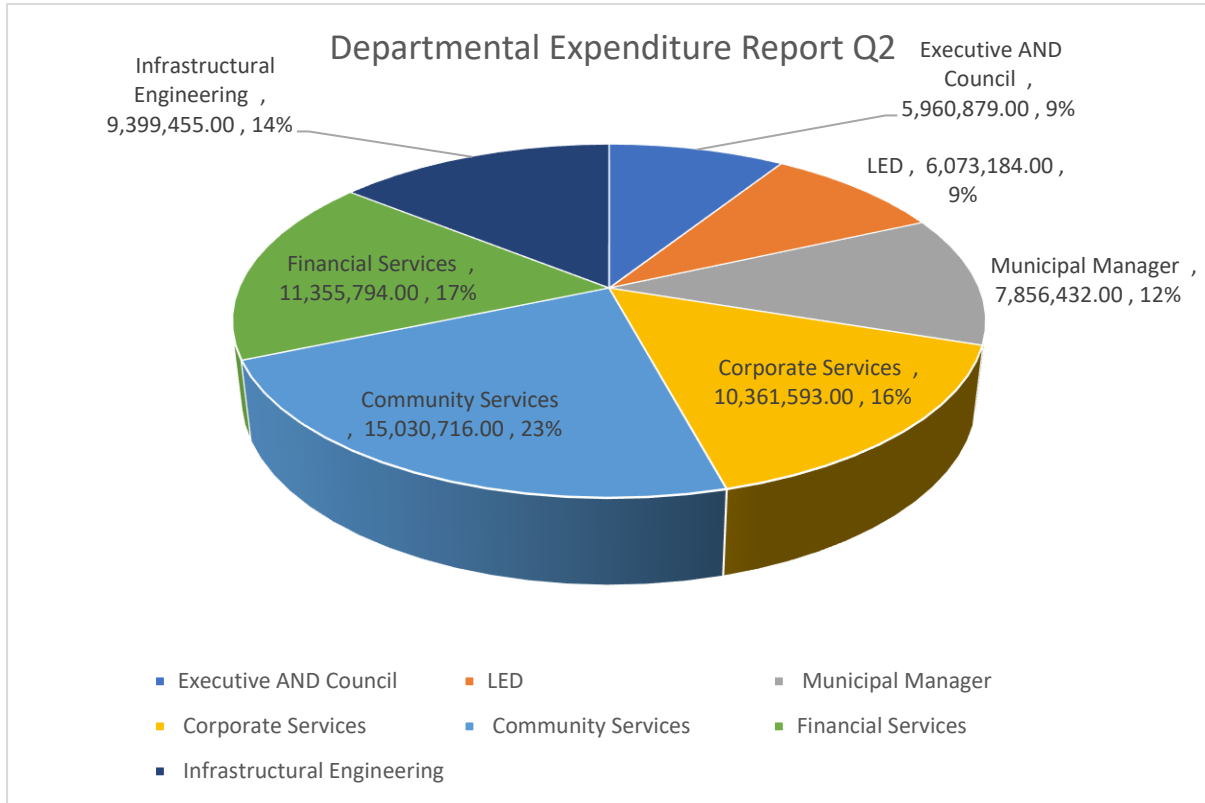
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Expenditure per category	Budget 2024/25 R	Quarterly Budget	Actual Exp Oct	Actual Exp Nov	Actual Exp Dec	Q2 Total Expenditure
Employee Related Costs	R132 671 111.00	R33 167 777.75	R10 408 667	R11 611 406	R11 732 342	R33 752 415
Operational Cost	R70 549 423.00	R17 637 355.75	R5 823 542	R9 463 767	R12 322 700	R27 610 009
Fuel and Oil	R8 765 000.00	R2 191 250.00	R568 848.08	R600 000	R332 053.19	R1 500 901.27
Allowances	R3 293 460.00	R823 365.00	R359 279.98	R366 779.98	R401 220.83	R1 127 280.79



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Consultants	R8 687 399.00	R2 171 849.00	R61 520.40	R121 024.94	R1 087 662.48	R1 270 207.82
Repairs and Maintenance	R24 452 932.00	R6 113 233.00	R1 673 569.19	R1 232 035	R921 071.99	R3 826 676.18
TOTAL	R270 958 563.00	R67 739 640.00	R18 895 426.65	R23 395 012.92	R26 797 050.49	R69 087 490.04

Table above shows expenditure incurred in the second 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.

Capital Expenditure

Capital expenditure to date is R 81 918 246.00 inclusive of R6 584 171.00 million funded by own generated revenue for the second quarter.

Section 66 expenditure

The total expenditure incurred up to date for employee related costs is R63 million and remuneration of councillors is R 7.3 million and the spending is within the budget of R74.6 million. An increase in salaries has been noted as the municipality implemented an annual increase and backpay to municipal council for the 2022/23 FY and the release of leave pay to employees and new appointments.

The Municipality also paid an amount of 761 857 for settlement of grievances. It must be noted that this amount was not budgeted for and has resulted in irregular expenditure as these amounts were not incurred in a manner prescribed by legislation and there were insufficient documents to support it.

The overtime amount is quite high as it above R500 000 and needs close monitoring. Employee costs makes up 55% of the total operational expenditure and is above the



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norm of 40%. The municipality has to find ways of reducing this % spending on employee costs

See the table below breakdown of costs

MFMA Section 66 Monthly Report				
TYPE OF EXPENDITURE	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL
	Oct-2024	Nov-2024	Dec-2024	TOTAL
Basic Salaries & Wages	7,136,673.45	7,972,453.20	7,875,732.26	22,984,858.91
Pension and UIF Contributions	1,023,093.03	1,049,999.63	1,048,016.67	3,121,109.33
Medical Aid Contributions	551,557.72	551,249.32	553,502.92	1,656,309.96
Other CC	88,695.53	102,628.68	98,203.56	289,527.77
Overtime	637,711.72	394,165.73	330,185.60	1,362,063.05
Bonus	524,263.40	412,192.03	755,855.80	1,692,311.23
Car Allowance	359,279.98	366,779.98	401,220.83	1,127,280.79
Housing Allowance	4,830.80	4,830.80	4,830.80	14,492.40
Other benefits and allowances	427,849.87	357,869.28	427,554.01	1,213,273.16
Leave payment	14,907.55	895,047.03	542,396.26	1,452,350.84
Long Service Awards	11,728.92	63,489.77	53,415.94	128,634.63
TOTAL	10,780,591.97	12,170,705.45	12,090,914.65	35,042,212.07



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EC154 Port St Johns - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Department and Council	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13,345	14,686	14,686	1,145	7,349	7,343	6	0%	14,686
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		895	1,853	1,853	18	21	926	(905)	-98%	1,853
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		14,240	16,539	16,539	1,163	7,370	8,270	(899)	-11%	16,539
% increase	4		16.1%	16.1%						16.1%
Senior Managers										
Basic Salaries and Wages	3	(2,608)	7,343	7,343	202	3,501	3,671	(171)	-5%	7,343
Pension and UIF Contributions		11	14	14	1	5	7	(2)	-30%	14
Cellphone Allowance		3,495	-	-	-	-	-	-		-
Scarcity		-	294	294	-	-	147	(147)	-100%	294
Acting and post related allowance								-		
In kind benefits								-		
Sub Total - Senior Managers		898	7,650	7,650	203	3,505	3,825	(320)	-8%	7,650
% increase	4		751.9%	751.9%						751.9%
Other Municipal Staff										
Basic Salaries and Wages		79,106	78,054	80,169	8,062	43,699	40,128	3,572	9%	80,212
Pension and UIF Contributions		9,920	13,870	13,870	1,527	8,447	6,935	1,512	22%	13,870
Medical Aid Contributions		4,046	9,014	9,014	946	5,427	4,507	920	20%	9,014
Overtime		10,778	8,428	8,428	85	168	4,214	(4,046)	-96%	8,428
Performance Bonus		271	6,086	6,086	-	-	3,043	(3,043)	-100%	6,086
Motor Vehicle Allowance		1,014	3,293	3,293	367	1,393	1,647	(254)	-15%	3,293
Cellphone Allowance								-		
Housing Allowances		-	41	41	-	-	21	(21)	-100%	41
Other benefits and allowances		-	4,208	4,208	-	138	1,004	(866)	-86%	3,108
Payments in lieu of leave		-	1,821	1,821	542	1,013	910	102	11%	1,821
Long service awards		(930)	206	206	-	-	103	(103)	-100%	206
Post-retirement	2							-		
Entertainment								-		
Scarcity								-		
Acting and post related allowance		-	1,162	1,162	-	137	911	(774)	-85%	1,492
In kind benefits								-		
Sub Total - Other Municipal Staff		104,205	126,183	128,299	11,529	60,422	63,422	(3,001)	-5%	127,572
% increase	4		21.1%	23.1%						22.4%
Total Parent Municipality		119,343	150,373	152,489	12,895	71,297	75,517	(4,220)	-6%	151,761
			26.0%	27.8%						27.2%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		119,343	150,373	152,489	12,895	71,297	75,517	(4,220)	-6%	151,761
% increase	4		26.0%	27.8%						27.2%
TOTAL MANAGERS AND STAFF		105,103	133,834	135,949	11,732	63,927	67,248	(3,321)	-5%	135,222



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8. 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 December 2024 is R1 535 418.00.

EC154 Port St Johns - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2024/25									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(2,333)	1,240	1,721	(2,818)	1,596	(596)	(930)	3,635	1,514	
Auditor General	0800	-	-	(1,557)	1,290	301	-	-	(13)	21	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions											
Total By Customer Type	1000	(2,333)	1,240	164	(1,528)	1,897	(596)	(930)	3,622	1,535	

Below are the top 5 creditors

#	Supplier	Amount
1	VENFOLOMABONA CONSULTING	35,000.00
2	R-DATA	51,095.28
3	LIKAMVA GEOMATICS	59,600.00
4	WAYLYN MECHANICAL SERVICES	97,631.47
5	BARLOWORLD EQUIPMENT	152,040.80
	Total	395,367.55

9. Cash and cash equivalents.

At the end of December 2024, the Municipality had the below bank accounts and balances with FNB. The balances are inclusive of interest from call accounts.



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Account Type	Bank	Account type	Acc. Name	Balance	Recons
63007016735	FNB	Main Account	Port St Johns	2,462,979.26	31/12/2024
63008238081	FNB	Disaster Call Account	Port St Johns	17,059,054.97	31/12/2024
63008239261	FNB	Operational Account	Port St Johns	50,580,971.48	31/12/2024
63008236407	FNB	INEP Call Account	Port St Johns	122,391.95	31/12/2024
63008237778	FNB	MIG Call account	Port St Johns	5,685,044.50	31/12/2024
63008239790	FNB	Call Account	Port St Johns	7,037,227.99	31/12/2024
76205998069	FNB	Investment Account	Port St Johns	42,304,051.71	31/12/2024
388649569	Standard Bank	Investment Account	Port St Johns	60,000,000.00	31/12/2024
				182,788,742.	
Total				60	

Interest Received from Investments

The Municipality invests the unutilised revenue in interest generating call accounts and has earned an amount of R2,604,984.20 The table below shows a detail of interest earned in the quarter ended 31 December 2024.

Month	Amount Earned
October	R801,311.96
November	R936,028.41
December	R867,643.83
Total:	R2,604,984.20

10. Cash flow Statement



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The table below highlights the cash flow position of the municipality for the first quarter of 2024/25. 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 - M06 December

Description	Ref	2023/24		Budget Year 2024/25						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7,081	14,142	(2,077)	105	1,083	-	1,083	#DIV/0!	-
Service charges		1,801	3,209	2,643	52	341	(309,429)	309,770	-100%	(555,215)
Other revenue		770	20,182	2,188	124	393	238,725	(238,333)	-100%	428,686
Transfers and Subsidies - Operational		198,038	211,257	(44,773)	93,681	278,032	-	278,032	#DIV/0!	-
Transfers and Subsidies - Capital		72,362	94,780	(0)	11,662	67,057	-	67,057	#DIV/0!	-
Interest		17,005	20,000	20,000	566	4,391	-	4,391	#DIV/0!	-
Dividends								-		
Payments										
Suppliers and employees		(123,924)	(298,250)	(299,538)	(12,339)	(107,521)	(133,527)	26,006	-19%	(299,684)
Interest								-		
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		173,132	65,319	(321,557)	93,852	243,776	(204,231)	(448,006)	219%	(426,213)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1	316	(204)	-	1,059	-	1,059	#DIV/0!	-
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(46,003)	(151,530)	-	(6,751)	(29,878)	-	(29,878)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46,002)	(151,214)	(204)	(6,751)	(28,820)	-	28,820	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(333)	-	-	-	(333)	-	(333)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(333)	-	-	-	(333)	-	333	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		126,797	(85,894)	(321,760)	87,101	214,623	(204,231)			(426,213)
Cash/cash equivalents at beginning:		152,933	121,987	121,987	-	172,407	121,987	50,419		121,987
Cash/cash equivalents at month/year end:		279,730	36,093	(199,773)	87,101	387,030	(82,243)			(304,226)



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11. SCM Deviations

Summary of Deviations for the Q2

Below is the summary of deviations incurred for Q2; the detailed list is attached.

October	November	December
R 0.00	R 88 912.55	R 82 628.90

It is recommended that the deviations for Q2 be approved

12. Unauthorised, Irregular, Fruitless and wasteful expenditure

Unauthorised Expenditure

Unauthorised expenditure occurs when departments used more funds than had been allocated (in other words, overspending) or used allocated funds for purposes other than those intended.

Unauthorised Expenditure

Quarter 2

Department	Actual Q2 December 2024	Quartely Budget	Variance	Unauthorised Expenditure
Corporate Services	406,015.94	325,000.00	(81,015.94)	81,015.94
Community Services	615,800.00	7,300.00	(608,500.00)	608,500.00
Engineering Services	5,110,316.38	3,749,796.50	(131,961.78)	524,893.37
Totals	6,132,132.32	4,082,096.50	(821,477.72)	1,214,409.31



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Corporate services used more funds than allocated for purposes of municipal services (Eskom), community services used more funds for payments of CPW, financial services used more funds for water and bank charges and engineering services used more funds for repairs and maintenance.

Summary of Irregular Expenditure

Irregular expenditure is expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the legislative prescripts. Below is the summary of irregular expenditure incurred for Q2. For the second quarter a total of R 761 857.00 for irregular expenditure was incurred, see the table below with detailed list.

October	November	December
R 0.00	R 0.00	R 761 857.00

The irregular expenditure relates to settlement of grievances paid without proper documentation.

Summary of Fruitless and wasteful expenditure

Fruitless and wasteful expenditure refers to expenditure that was made in vain and could have been avoided had reasonable care been taken. Such expenditure includes interest, the payment of inflated prices, and the cost of litigation that could have been avoided.

October	November	December	Total Q 2
R 0	R1 364.84	R 5 423.00	R 6 787.84

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



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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 Q2.

Description	Budgeted amounts	Quarterly Budget	Expenditure Q2	Variance
S&T	4,745,683.00	1,186,420.75	452,042.23	734,378.52
Accommodation	5,168,096.00	1,292,024.00	714,906.00	577,118.00
Catering Services	3,441,187.00	860,296.75	771,811.03	88,485.72
Communications	650,000.00	162,500.00	154,775.80	7,724.20
Gift and Promotional items	350,000.00	87,500.00	42,730.00	44,770.00
Totals	14,354,966.00	3,588,741.50	2,136,265.06	1,452,476.44

14. Assets Management summary

FAR Summary as of 31 December 2024

Category	Opening Bal	Additions	Disposal	Accumulated	Carrying Value



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				Depreciation	
Buildings	20,290,546	-	-	6,559,737	13,730,809
Community assets	56,296,041	-	-	17,374,844	38,921,1997
Furniture and fixtures	3,105,021	30,641.00	-	2,346,255	789,407
IT equipment	5,089,280	251,176.00	-	2,969,921	9,882,40
Infrastructure	737,227,890	-	-	416,375,978	317,417.648
Infrastructure - WIP	144,871,943	21997,532	-	-	580,138.331
Land	73,876,552	-	-	-	221,629,656
Plant and machinery	50,543,995	31,000	-	39,775,711	21,627,051,934
Heritage Assets2	123,700	-	-	-	123,700
Transport assets	10,309,207	923,033.67	-	4,514,859	16,766,484,144
	1,101,734,175	22,131,035	-	489,917,305	853,961,1917

Insurance

- All the Municipal assets are insured with Mpumelelo Financial Services.
- There are currently two outstanding claims.



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STORES Management

- Inventory management is done at Municipal Stores which are situated at Municipal warehouse offices.
- At Stores we are having different types of inventories classified as follows:
 - Fuel and oil (Petrol)
 - Cleaning Material (Plastic Bales)
 - Mechanical tools (Tyres and spares)
 - Gardening (Bush Knives)

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. The biggest consumer of fuel is the engineering department both for Machines and vehicles. All vehicles had their tracker units fixed except for the excavator that could not be reached due to location constraints.

October	November	December	Total Amount
R 536 073,08	R 381 916,70	R 465 187,91	R 1 383 177,69



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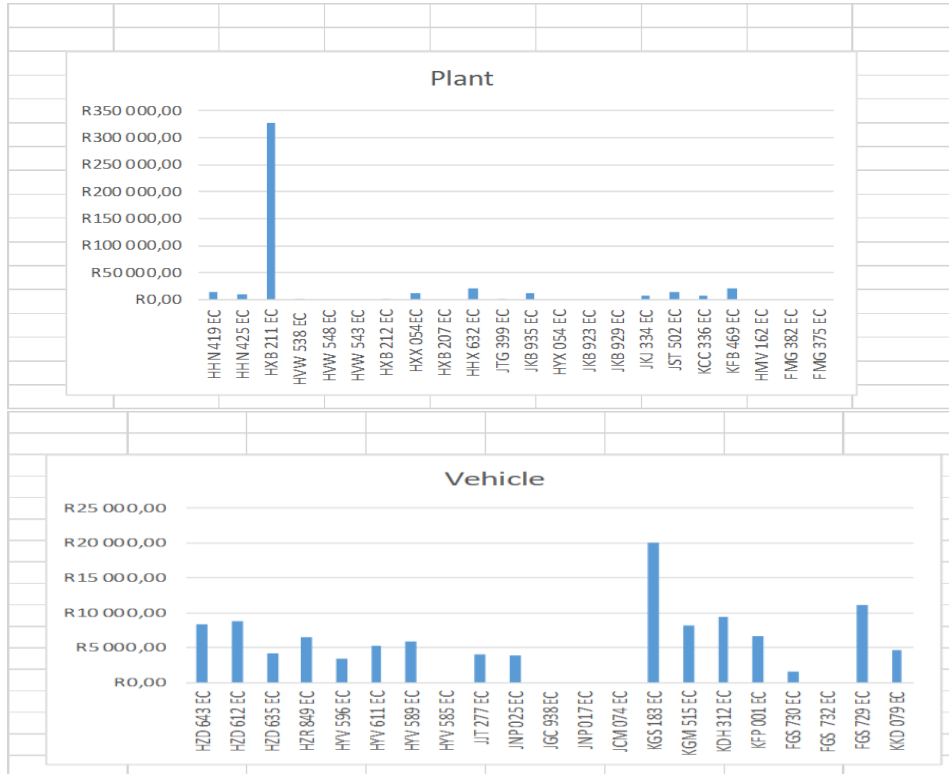
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16. Indigent Registration and Indigent Support

Indigent Registration

In quarter two indigent register has increased from 16 931 to 18 043 by 1 112 registrations from various wards for 2024/25 financial year, see table below

Ward	O/B of indigents	Additions	Total No. of Indigents
Ward 01	1068	218	1286
Ward 02	771	56	827
Ward 03	1051	55	1106



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Ward 04	1092	20	1112
Ward 05	699	28	727
Ward 06	622	00	622
Ward 07	1155	46	1201
Ward 08	1070	49	1119
Ward 09	690	58	748
Ward 10	898	69	967
Ward 11	553	79	632
Ward 12	770	46	816
Ward 13	748	86	834
Ward 14	590	40	630
Ward 15	486	54	540
Ward 16	987	38	1025
Ward 17	1043	57	1100
Ward 18	1013	49	1062
Ward 19	907	48	955
Ward 20	718	16	734
Total	16 931	1112	18 043

1.1 Indigent Support

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 two was 10659 as per the schedule received from Eskom. Alternative energy was not supplied and refuse



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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	521	-	-	521
Ward 2	792	-	-	792
Ward 3	767	-	-	767
Ward 4	456	-	-	456
Ward 5	394	-	-	394
Ward 6	378	-	1332	1710
Ward 7	753	-	-	753
Ward 8	516	-	-	516
Ward 9	564	-	-	564
Ward 10	484	-	-	484
Ward 11	398	-	-	398
Ward 12	488	-	-	488
Ward 13	503	-	-	503
Ward 14	415	-	-	415
Ward 15	497	-	-	497
Ward 16	550	-	-	550



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Ward 17	520	-	-	520
Ward 18	618	-	-	618
Ward 19	465	-	-	465
Ward 20	580	-	-	580
Total	10 659	-	1332	11 991

- On the 10th of October 2024 Free Basic Services held a Meeting with O.R Tambo District Municipality Team, FBS Unit where FBS issues were discussed
- The main purpose of the meeting was to build new working relations with Local Municipalities as we all know that there were no working relations between the District Municipality and its Local Municipalities since 2021.
- The issue of Indigent Register, Indigent Policy and Indigents that are not being billed for water and sanitation were among the discussed issues.
- Lastly, they requested to be informed about our programmes and campaigns in all the wards.



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

EC154 Port St Johns - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24			Budget Year 2024/25					
	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	15,560	15,000	15,000	-	15,230	7,500	7,730	103%	15,000
Service charges	1,141	2,937	2,937	99	602	1,248	(646)	-52%	2,937
Investment revenue	17,508	107,100	122,741	566	4,391	61,370	(56,979)	-93%	122,741
Transfers and subsidies - Operational	201,344	236,891	269,278	71,360	178,749	134,639	44,110	0	269,278
Other own revenue	9,403	12,228	12,270	531	3,557	6,133	(2,577)	-42%	-
Total Revenue (excluding capital transfers and contributions)	244,956	374,156	422,226	72,557	202,530	210,891	(8,362)	-4%	422,226
Employee costs	105,103	132,671	134,787	11,732	63,790	66,666	(2,876)	-4%	134,060
Remuneration of Councillors	14,240	16,539	16,539	1,163	7,370	8,270	(899)	-11%	16,539
Depreciation and amortisation	58,923	68,263	68,263	-	6	34,131	(34,125)	-100%	68,263
Interest	4,091	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2,620	10,381	8,745	647	3,259	4,559	(1,300)	-29%	9,565
Transfers and subsidies	14,066	12,000	12,000	200	6,206	6,000	208	3%	12,000
Other expenditure	119,310	122,633	122,959	10,523	46,257	53,820	(7,564)	-14%	122,896
Total Expenditure	316,354	362,487	363,293	24,265	126,890	173,447	(46,557)	-27%	363,283
Surplus/(Deficit)	(73,398)	11,669	58,933	48,292	75,639	37,444	38,195	102%	58,943
Transfers and subsidies - capital (monetary)	101,773	69,146	81,146	4,322	64,291	40,573	23,718	58%	81,146
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	28,375	80,815	140,079	52,614	139,930	78,017	61,913	79%	140,089
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	28,375	80,815	140,079	52,614	139,930	78,017	61,913	79%	140,089
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	193,693	194,754	193,440	-	212,913	-	-	-	193,440
Total non current assets	643,843	575,175	635,775	-	714,529	-	-	-	635,785
Total current liabilities	125,270	65,367	65,389	-	85,322	-	-	-	65,389
Total non current liabilities	15,781	13,725	13,725	-	16,629	-	-	-	13,725
Community wealth/Equity	664,328	690,837	750,101	-	685,388	-	-	-	750,101
Cash flows									
Net cash from (used) operating	173,132	65,319	(321,557)	93,852	243,776	(204,231)	(448,006)	219%	(426,213)
Net cash from (used) investing	(46,002)	(151,214)	(204)	(6,751)	(28,820)	-	28,820	#DIV/0!	-
Net cash from (used) financing	(333)	-	-	-	(333)	-	333	#DIV/0!	-
Cash/cash equivalents at the month/year end	279,730	36,093	(199,773)	87,101	387,030	(82,243)	(469,273)	571%	(304,226)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2,005	722	629	11,429	618	611	68,743	(2,192)	82,565
Creditors Age Analysis									
Total Creditors	(2,333)	1,240	164	(1,528)	1,897	(596)	(930)	3,622	1,535

(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) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		173,946	336,837	352,479	69,257	149,373	176,239	(26,866)	-15%	352,479
Executive and council		86,007	-	-	-	37,775	-	37,775	#DIV/0!	-
Finance and administration		87,939	336,837	352,479	69,257	111,598	176,239	(64,642)	-37%	352,479
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		22,326	-	-	-	9,451	-	9,451	#DIV/0!	-
Community and social services		22,326	-	-	-	9,451	-	9,451	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		149,317	103,432	147,861	7,523	107,395	73,929	33,466	45%	147,861
Planning and development		21,502	951	951	-	9,444	475	8,968	1886%	951
Road transport		127,815	102,481	146,910	7,523	97,951	73,453	24,498	33%	146,910
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1,141	3,032	3,032	99	602	1,296	(694)	-54%	3,032
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,141	3,032	3,032	99	602	1,296	(694)	-54%	3,032
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	346,730	443,302	503,372	76,879	266,821	251,464	15,356	6%	503,372
Expenditure - Functional										
Governance and administration		158,026	166,292	166,292	13,995	64,356	78,155	(13,798)	-18%	166,292
Executive and council		67,886	49,872	49,872	3,730	22,584	24,175	(1,590)	-7%	49,872
Finance and administration		90,140	112,122	112,122	10,196	41,198	51,962	(10,764)	-21%	112,122
Internal audit		-	4,299	4,299	69	574	2,018	(1,444)	-72%	4,299
Community and public safety		43,797	1,916	2,174	25	114	1,069	(955)	-89%	2,174
Community and social services		43,797	1,916	2,174	25	114	1,069	(955)	-89%	2,174
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		125,186	132,762	132,933	4,120	33,858	63,105	(29,247)	-46%	131,833
Planning and development		11,075	31,841	31,841	1,854	12,930	15,205	(2,275)	-15%	31,841
Road transport		114,110	100,921	101,091	2,266	20,928	47,900	(26,973)	-56%	99,991
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	61,517	61,894	6,126	28,561	31,117	(2,556)	-8%	62,984
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	61,517	61,894	6,126	28,561	31,117	(2,556)	-8%	62,984
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	327,008	362,487	363,293	24,265	126,890	173,447	(46,557)	-27%	363,283
Surplus/ (Deficit) for the year		19,721	80,815	140,079	52,614	139,930	78,017	61,913	0.79358305	140,089

(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) - M06 D

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		64,505	-	-	-	28,331	-	28,331	#DIV/0!	-
Vote 2 - LED (21: IE)		21,502	-	-	-	9,444	-	9,444	#DIV/0!	-
Vote 3 - Municipal Manager (2)		21,502	-	-	-	9,444	-	9,444	#DIV/0!	-
Vote 4 - Corporate Services (2)		21,617	16	16	-	9,663	8	9,656	122751.4%	16
Vote 5 - Community Services		23,467	4,340	4,623	143	10,473	2,091	8,382	400.8%	4,623
Vote 6 - Financial Services (2)		66,322	340,497	356,180	69,257	101,934	178,088	(76,154)	-42.8%	356,180
Vote 7 - Infrastructural Engineering		127,815	98,449	142,553	7,480	97,530	71,276	26,254	36.8%	142,553
Vote 8 - (34: IE)		-	-	-	-	-	-	-	-	-
Total Revenue	2	346,730	443,302	503,372	76,879	266,821	251,464	15,356	6.1%	503,372
Expenditure by	1									
Vote 1 - Executive AND Council		42,546	96,262	96,264	7,485	45,493	47,093	(1,600)	-3.4%	95,585
Vote 2 - LED (21: IE)		11,075	31,906	31,906	1,853	13,071	15,194	(2,123)	-14.0%	31,806
Vote 3 - Municipal Manager (2)		17,668	36,811	36,854	4,940	15,696	17,568	(1,872)	-10.7%	37,376
Vote 4 - Corporate Services (2)		33,490	36,089	36,164	2,170	14,122	16,476	(2,354)	-14.3%	36,237
Vote 5 - Community Services		50,184	30,319	30,835	3,114	13,527	15,666	(2,139)	-13.7%	32,108
Vote 6 - Financial Services (2)		47,352	116,623	116,623	3,838	20,551	55,605	(35,054)	-63.0%	116,723
Vote 7 - Infrastructural Engineering		82,619	14,477	14,647	865	4,429	5,844	(1,416)	-24.2%	13,447
Vote 8 - (34: IE)		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Expenditure	2	284,934	362,487	363,293	24,265	126,890	173,447	(46,557)	-26.8%	363,283
Surplus/ (Deficit)	2	61,796	80,815	140,079	52,614	139,930	78,017	61,913	79.4%	140,089

(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) - M06 December

Description	Ref	2023/24			Budget Year 2024/25				Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity										
Service charges - Water										
Service charges - Waste Water Management										
Service charges - Waste management		1,141	2,937	2,937	99	602	1,248	(646)	-52%	2,937
Sale of Goods and Rendering of Services		685	732	774	-	27	385	(358)	-93%	774
Agency services		-	1,800	1,800	-	-	900	(900)	-100%	1,800
Interest										
Interest earned from Receivables		1,073	1,950	1,950	50	293	975	(682)	-70%	1,950
Interest from Current and Non Current Assets		17,508	107,100	122,741	566	4,391	61,370	(56,979)	-93%	122,741
Dividends										
Rent on Land										
Rental from Fixed Assets		138	500	500	12	75	250	(175)	-70%	500
Licence and permits		24	250	250	56	103	125	(22)	-17%	250
Operational Revenue		756	116	116	56	187	58	129	223%	116
Non-Exchange Revenue										
Property rates		15,560	15,000	15,000	-	15,230	7,500	7,730	103%	15,000
Surcharges and Taxes										
Fines, penalties and forfeits		255	380	380	-	-	190	(190)	-100%	380
Licence and permits		-	950	950	-	-	475	(475)	-100%	950
Transfers and subsidies - Operational		201,344	236,891	269,278	71,360	178,749	134,639	44,110	33%	269,278
Interest		6,473	5,550	5,550	357	1,812	2,775	(963)	-35%	5,550
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets		-	-	-	-	1,059	-	1,059	#DIV/0!	-
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		244,956	374,156	422,226	72,557	202,530	210,891	(8,362)	-4%	422,226
Expenditure By Type										
Employee related costs		105,103	132,671	134,787	11,732	63,790	66,666	(2,876)	-4%	134,060
Remuneration of councillors		14,240	16,539	16,539	1,163	7,370	8,270	(899)	-11%	16,539
Bulk purchases - electricity										
Inventory consumed		2,620	10,381	8,745	647	3,259	4,559	(1,300)	-29%	9,565
Debt impairment		5,678	147	294	-	-	220	(220)	-100%	294
Depreciation and amortisation		58,923	68,263	68,263	-	6	34,131	(34,125)	-100%	68,263
Interest		4,091	-	-	-	-	-	-	-	-
Contracted services		48,655	51,937	51,751	3,527	17,550	21,430	(3,880)	-18%	51,087
Transfers and subsidies		14,066	12,000	12,000	200	6,208	6,000	208	3%	12,000
Irrecoverable debts written off		-	-	-	-	973	-	973	#DIV/0!	-
Operational costs		64,977	70,549	70,914	6,996	27,734	32,170	(4,436)	-14%	71,475
Losses on Disposal of Assets										
Other Losses										
Total Expenditure		318,354	362,487	363,293	24,265	126,890	173,447	(46,557)	-27%	363,283
Surplus/(Deficit)		(73,398)	11,669	58,933	48,292	75,639	37,444	38,195	0	58,943
Transfers and subsidies - capital (monetary allocations)		101,773	69,146	81,146	4,322	64,291	40,573	23,718	0	81,146
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089
Income Tax										
Surplus/(Deficit) after income tax		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
Surplus/ (Deficit) for the year		28,375	80,815	140,079	52,614	139,930	78,017	61,913	0	140,089

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



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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure	2									
Vote 9 - Executive AND Council		0	-	30	-	30	13	17	135%	30
Vote 10 - LED (21: CAPEX)		-	1,100	1,100	-	-	467	(467)	-100%	1,100
Vote 11 - Municipal Manager (		-	-	30	-	30	13	17	135%	30
Vote 12 - Corporate Service (		-	33,484	8,051	2,093	4,121	3,422	700	20%	8,051
Vote 13 - Community Service		236	-	450	-	1,146	391	755	193%	650
Vote 14 - Community Services		-	-	-	-	-	-	-	-	-
Vote 15 - Financial Services (		(1)	300	335	-	35	142	(107)	-75%	335
Vote 16 - Infrastructural Engine		-	37,677	37,677	1,964	20,110	16,013	4,098	26%	37,677
Vote 17 - Executive AND Council		-	5,000	5,000	-	-	2,125	(2,125)	-100%	5,000
Vote 18 - LED (31: CAPEX)		-	1,800	1,800	-	234	765	(531)	-69%	1,800
Vote 19 - Municipal Manager (-	-	-	-	-	-	-	-	-
Vote 20 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 21 - Community Services		448	3,050	3,350	101	1,041	1,234	(193)	-16%	3,160
Vote 22 - Financial Services (		-	2,000	2,000	-	650	850	(200)	-23%	2,000
Vote 23 - Infrastructural Engine		51,820	67,119	152,237	4,741	105,782	64,701	41,081	63%	152,237
Total Capital Expenditure	4	52,503	151,530	212,060	8,899	81,918	90,136	43,044	48%	212,070
Total Capital Expenditure		52,503	151,530	212,060	8,899	81,918	90,136	43,044	48%	212,070
Capital Expenditure - Functional Classification										
Governance and administration		(1)	14,950	14,985	-	765	6,369	(5,604)	-88%	14,985
Executive and council		-	100	160	-	60	68	(8)	-12%	160
Finance and administration		(1)	14,850	14,826	-	705	6,301	(5,596)	-89%	14,826
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,000	-	70	-	1,146	230	917	399%	270
Community and social services		6,000	-	70	-	1,146	230	917	399%	270
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental		46,504	133,530	193,275	8,798	130,228	82,142	48,086	59%	193,275
Planning and development		-	2,900	2,900	-	234	1,232	(998)	-81%	2,900
Road transport		46,504	130,630	190,375	8,798	129,994	80,909	49,084	61%	190,375
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	3,050	3,800	101	1,041	1,425	(384)	-27%	3,610
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	3,050	3,800	101	1,041	1,425	(384)	-27%	3,610
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	3	52,503	151,530	212,130	8,899	81,918	90,165	43,015	48%	212,140
Funded by:										
National Government		35,223	94,780	138,884	6,641	82,049	59,026	23,024	39%	138,884
Provincial Government		16,038	-	-	1,983	19,986	-	19,986	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		51,262	94,780	138,884	8,625	54,261	59,026	(4,765)	-8%	138,884
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,242	56,750	57,085	275	27,657	24,271	3,386	14%	57,095
Total Capital Funding		52,503	151,530	195,969	8,899	81,918	83,297	(1,378)	-2%	195,979



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(f) Table C6 Monthly Budget Statement - Financial Position

EC154 Port St Johns - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		172,407	118,677	118,199	185,660	118,199
Trade and other receivables from exchange transactions		4,992	2,865	2,865	5,586	2,865
Receivables from non-exchange transactions		6,504	7,548	6,690	17,019	6,690
Current portion of non-current receivables						
Inventory		1,307	61,985	61,985	1,307	61,985
VAT		8,384	3,679	3,701	3,342	3,701
Other current assets						
Total current assets		193,593	194,754	193,440	212,913	193,440
Non current assets						
Investments						
Investment property		13,001	4,462	4,462	13,001	4,462
Property, plant and equipment		630,843	573,509	634,109	701,528	634,119
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	(2,797)	(2,797)	-	(2,797)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		643,843	575,175	635,775	714,529	635,785
TOTAL ASSETS		837,437	769,929	829,215	927,442	829,225
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		1,876	1,773	1,773	1,876	1,773
Consumer deposits		61	61	61	61	61
Trade and other payables from exchange transactions		60,659	39,055	39,055	40,415	39,055
Trade and other payables from non-exchange transactions		34,294	8,099	8,099	14,446	8,099
Provision		13,673	15,197	15,197	12,417	15,197
VAT		14,707	1,181	1,203	16,106	1,203
Other current liabilities						
Total current liabilities		125,270	65,367	65,389	85,322	65,389
Non current liabilities						
Financial liabilities		6,521	2,682	2,682	6,113	2,682
Provision		9,260	11,042	11,042	10,516	11,042
Long term portion of trade payables						
Other non-current liabilities						
Total non current liabilities		15,781	13,725	13,725	16,629	13,725
TOTAL LIABILITIES		141,051	79,092	79,114	101,951	79,114
NET ASSETS	2	696,386	690,837	750,101	825,491	750,111
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		665,200	690,837	750,101	686,260	750,101
Reserves and funds		(872)	-	-	(872)	-
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	664,328	690,837	750,101	685,388	750,101



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(g) Table C7 Monthly Budget Statement - Cash Flow

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2023/24			Budget Year 2024/25					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7,081	14,142	(2,077)	105	1,083	-	1,083	#DIV/0!	-
Service charges		1,801	3,209	2,643	52	341	(309,429)	309,770	-100%	(555,215)
Other revenue		770	20,182	2,188	124	393	238,725	(238,333)	-100%	428,686
Transfers and Subsidies - Operational		198,038	211,257	(44,773)	93,681	278,032	-	278,032	#DIV/0!	-
Transfers and Subsidies - Capital		72,362	94,780	(0)	11,662	67,057	-	67,057	#DIV/0!	-
Interest		17,005	20,000	20,000	566	4,391	-	4,391	#DIV/0!	-
Dividends										
Payments										
Suppliers and employees		(123,924)	(298,250)	(299,538)	(12,339)	(107,521)	(133,527)	26,006	-19%	(299,684)
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		173,132	65,319	(321,557)	93,852	243,776	(204,231)	(448,006)	219%	(426,213)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1	316	(204)	-	1,059	-	1,059	#DIV/0!	-
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(46,003)	(151,530)	-	(6,751)	(29,878)	-	(29,878)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46,002)	(151,214)	(204)	(6,751)	(28,820)	-	28,820	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing		(333)	-	-	-	(333)	-	(333)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(333)	-	-	-	(333)	-	333	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		126,797	(85,894)	(321,760)	87,101	214,623	(204,231)			(426,213)
Cash/cash equivalents at beginning:		152,933	121,987	121,987	-	172,407	121,987	50,419		121,987
Cash/cash equivalents at month/year end:		279,730	36,093	(199,773)	87,101	387,030	(82,243)			(304,226)



Annexures:

- C SCHEDULE
 - SCM implementation report
 - SCM POE
 - FW register
 - Irregular expenditure
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