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PORT ST JOHNS MUNICIPALITY SECTION 52(d) REPORT QUARTER 2 OF 2023/24 FY



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QUARTERLY REPORT FOR THE MONTHS ENDED 31 DECEMBER 2023



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Contents

| | |
|--|----|
| 1. Mayors Report | 4 |
| 2. Consolidated view of the budget | 5 |
| 3. Sources of Revenue | 7 |
| 4. Debtors Report | 8 |
| 5. Revenue enhancement Strategy | 11 |
| 6. Grants Performance | 12 |
| 7. Expenditure | 12 |
| 8. Capital Expenditure | 14 |
| 9. Creditors | 16 |
| 10. Cash and cash equivalents | 17 |
| 12. Unauthorised, Irregular, Fruitless and wasteful expenditure | 19 |
| 13. Cost containment report | 20 |
| 14. Assets Management summary | 21 |
| 15. Fleet Management | 22 |
| 16. Indigent Registrations and Support | 23 |
| 17. In-year Budget Statement Tables | 26 |
| Annexures: | 38 |



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QUARTERLY BUDGET REPORT FOR THE MONTHS ENDED 31 DECEMBER 2023

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 December 2023.

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 Sec31 states that the quarterly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the act.



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1. Mayors Report

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

Comments from the Mayor



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2. Consolidated view of the budget

To- date the municipality has spent 39% of the budget. The underspending on the budget is due to the underspending on the grants. Employee related costs is overspent but the general expenditure has underperformed, depreciation being one of the items that have not moved. The billing for rates and services for Q2 is more than what was estimated however due to non-payment of rates these amounts will not be realised in cash. During the adjustment budget we will have to adjust downwards to be inline with what can be realistically collected.



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Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

| Description | #REF! | | | | #REF! | | | | |
|--|------------------|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | 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 | - | 11,965 | 11,965 | - | 15,875 | 5,982 | 9,893 | 165% | 11,965 |
| Service charges | 1,085 | 1,500 | 1,500 | 95 | 569 | 638 | (68) | -11% | 1,500 |
| Investment revenue | 10,586 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 10,586 | 49,201 | 49,201 | 196 | 6,194 | 24,600 | (18,406) | -75% | 49,201 |
| Other own revenue | 208,620 | 210,325 | 210,325 | 64,972 | 150,777 | 105,163 | 45,614 | 43% | - |
| Total Revenue (excluding capital transfers and contributions) | 230,877 | 272,991 | 272,991 | 65,264 | 173,415 | 136,383 | 37,032 | 27% | 272,991 |
| Employee costs | 95,116 | 95,990 | 95,990 | 10,178 | 51,677 | 47,995 | 3,682 | - | 95,990 |
| Remuneration of Councillors | 13,082 | 14,101 | 14,101 | 1,249 | 7,390 | 7,051 | 340 | - | 14,101 |
| Depreciation and amortisation | 42,187 | 57,414 | 57,414 | 22 | 22 | 28,707 | (28,685) | - | 57,414 |
| Interest | 2,211 | 274 | 274 | 11 | 65 | 137 | (73) | - | 274 |
| Inventory consumed and bulk purchases | 469 | 2,946 | 2,946 | 58 | 262 | 2,278 | (2,016) | - | 2,946 |
| Transfers and subsidies | 11,143 | 15,130 | 15,130 | 3,667 | 9,427 | 7,565 | 1,862 | 25% | 15,130 |
| Other expenditure | 90,229 | 114,551 | 114,551 | 9,261 | 34,389 | 57,199 | (22,809) | -40% | 114,551 |
| Total Expenditure | 254,438 | 300,406 | 300,406 | 24,445 | 103,232 | 150,931 | (47,700) | -32% | 300,406 |
| Surplus/(Deficit) | (23,562) | (27,415) | (27,415) | 40,818 | 70,183 | (14,549) | 84,732 | -582% | (27,415) |
| Transfers and subsidies - capital (monetary) | 67,740 | 88,298 | 108,828 | 18,865 | 38,835 | 54,414 | (15,579) | -29% | 108,828 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | 69,153 | 173% | 81,413 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | 69,153 | 173% | 81,413 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 4,959 | 124,551 | 145,081 | 16,739 | 42,401 | 72,541 | (30,140) | -42% | 145,081 |
| Capital transfers recognised | 2,621 | 88,804 | 108,828 | 15,421 | 40,474 | 54,414 | (13,940) | -26% | 108,828 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 2,337 | 35,748 | 36,253 | 1,319 | 5,639 | 18,127 | (12,488) | -69% | 36,253 |
| Total sources of capital funds | 4,959 | 124,551 | 145,081 | 16,739 | 46,113 | 72,541 | (26,427) | -36% | 145,081 |
| Financial position | | | | | | | | | |
| Total current assets | 221,194 | 190,952 | 190,952 | - | 323,221 | - | - | - | 190,952 |
| Total non current assets | 548,453 | 559,045 | 572,283 | - | 591,491 | - | - | - | 572,283 |
| Total current liabilities | 75,419 | 65,367 | 65,367 | - | 106,451 | - | - | - | 65,367 |
| Total non current liabilities | 19,406 | 13,725 | 13,725 | - | 16,461 | - | - | - | 13,725 |
| Community wealth/Equity | 625,359 | 670,905 | 685,049 | - | 682,727 | - | - | - | 685,049 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 142,374 | 84,342 | 104,872 | 45,013 | 134,699 | 51,483 | (83,216) | -162% | 104,872 |
| Net cash from (used) investing | (30,613) | (124,250) | (144,780) | (2,351) | (13,055) | - | 13,055 | #DIV/0! | (144,780) |
| Net cash from (used) financing | (284) | - | - | - | (284) | - | 284 | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 152,973 | 113,548 | 113,548 | 41,150 | 233,641 | 117,833 | (115,808) | -98% | 113,548 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 2,371 | 988 | 846 | 11,928 | 851 | 862 | 73,319 | (17,366) | 73,800 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 762 | (3,610) | (2,190) | (2,766) | 817 | 464 | 1,434 | (561) | (5,650) |



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3. Sources of Revenue

The Municipality generates revenue from the below listed sources which included government grants. Rates are billed annually and other services monthly. Most of the revenue comes from grants. The municipality has received all the gazetted funds for Q2 Income received to date is above what was budgeted for, this is a result of the discount scheme that is currently underway.

Our own revenue sources are underperforming meaning that the units like traffic, that are supposed to generate revenue are running at a loss.

| Item | Annual budget | YTD BUDGET | Income to date |
|--------------------------------|----------------|--------------|----------------|
| Assessment rates | 11,964,580.00 | 5,982,426 | 8,982,895.00 |
| Refuse Removal | 1,500,000.00 | 637,500 | 1,429,620.00 |
| Licences(hawkers licences) | 120,000.00 | 60,000 | 25,788.00 |
| Hall rental | 17,000.00 | | 3,600.00 |
| Lease rental | 200,000.00 | 100,002 | 78,165.00 |
| Tender documents | 20,000.00 | | 6,428.00 |
| Grave site | 20,000.00 | | 3,790.00 |
| INEP Grant | 26,768,000.00 | | 16,000,000.00 |
| Traffic fines | 100,000.00 | 49 998 | 35,700.00 |
| Municipal Infrastructure Grant | 48,979,000.00 | 33,326,000 | 33,326,000.00 |
| Finance Management Grant | 2,650,000.00 | 2,650,000.00 | 2,650,000.00 |
| Equitable share | 193,713,000.00 | 145,087,000 | 145,087,000.00 |



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|--|---------------|------------|--------------|
| Expanded Public Works Programme | 1,555,000.00 | 1,088,000 | 1,088,000.00 |
| DSRAC | 550 000.00 | 550 000.00 | 550 000.00 |
| Plan fees | 20,000.00 | | 10,579.00 |
| OTP Grant (small town revitalisation) | 15,000,000.00 | 7,308,739 | 7,308,739.00 |
| Profit on Sale of Fixed Assets | 301,500.00 | 150,750 | |
| Traffic Revenue | 1,500,000.00 | | 299,627.00 |
| Disater Grant | 20 530 000,00 | 20,530,000 | 20,530,000 |

4. Debtors Report

The Municipality had a total consumer debtors balance of R73.8 million. This balance is consisting of rates and refuse. 94% of the debtor's balance is older than 90 days meaning that the recoverability of this debt is uncertain. The municipality continues to engage and encourage debtors to pay. The discount scheme currently running is intended on helping the debtors and reduce the debtors' book but is not yielding the desired outcome hence the extension till March 2024.



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Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

| Description | NT Code | #REF! | | | | | | | | | Total | Total over 90 days | 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 | | | | | | |
| 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 | 2,171 | 792 | 652 | 11,736 | 659 | 671 | 60,639 | (17,332) | 59,988 | 56,374 | - | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 200 | 196 | 194 | 192 | 192 | 191 | 12,518 | (34) | 13,649 | 13,059 | - | - | - | |
| 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 | 2,371 | 988 | 846 | 11,928 | 851 | 862 | 73,319 | (17,366) | 73,800 | 69,595 | - | - | - | |
| #REF! | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | 0 | 0 | - | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | | |
| Organs of State | 2200 | 388 | 377 | 286 | 7,522 | 286 | 286 | 32,405 | (14,909) | 26,642 | 25,591 | - | - | - | |
| Commercial | 2300 | 552 | 215 | 196 | 1,893 | 199 | 198 | 13,419 | (1,423) | 15,250 | 14,287 | - | - | - | |
| Households | 2400 | 1,430 | 396 | 365 | 2,513 | 366 | 378 | 27,494 | (1,034) | 31,909 | 29,717 | - | - | - | |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | 2600 | 2,371 | 988 | 846 | 11,928 | 851 | 862 | 73,319 | (17,366) | 73,800 | 69,595 | - | - | - | |

Top 10 Debtors

The bulk of the debtor's amount is owed by households followed by government departments.

The government departments continue to owe the municipality beyond the month of September. Revenue section will focus on collecting debt from the department of education as it has the biggest debt as shown below.

| ACCOUNT | CURRENT | 30 Days | 60 Days | 90 Days | 120+ Days | DEBTOR TOTAL | ACCOUNT NAME |
|----------|---------|---------|---------|------------|--------------|---------------------|----------------------|
| 10000980 | 0,00 | 0,00 | 0,00 | 185 020,00 | 1 458 683,00 | 3 253 675,00 | DOROTHY LILLY MORRIS |
| 30000419 | 0,00 | 0,00 | 0,00 | 139 305,00 | 568 201,00 | 1 004 147,00 | Kwamsikwa JSS |
| 30000393 | 0,00 | 0,00 | 0,00 | 190 539,00 | 541 476,00 | 966 34 7,00 | Toli SSS |
| 30000600 | 0,00 | 0,00 | 0,00 | 229 589,00 | 136,00 | 880 185,00 | BAMBISANA HOSPITAL |
| 30000364 | 0,00 | 0,00 | 0,00 | 73 579,00 | 315,00 | 726 827,00 | Mdlankala JSS |
| 30000363 | 0,00 | 0,00 | 0,00 | 98 645,00 | 267,00 | 708 736,00 | Goqwana JSS |



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|----------|----------|----------|----------|-----------|---------------|-------------------|--------------------|
| 30000387 | 0,00 | 0,00 | 0,00 | 77 106,00 | 361 388,00 | 663 706,00 | Luzupu JSS |
| 10000873 | 1 715,00 | 1 715,00 | 1 715,00 | 1 715,00 | 271 145,00 | 643 782,00 | JM SIGCAU |
| 30000390 | 0,00 | 0,00 | 0,00 | 68 319,00 | 350 487,00 | 639 486,00 | Kwazizamele JSS |

TOP 10 Debtors: BUSINESSES

| ACCOUNT | CURRENT | 30 Days | 60 Days | 90 Days | 120+Days | DEBTOR TOTAL | ACCOUNT NAME |
|----------|-----------|-----------|-----------|------------|------------|-------------------|------------------------------|
| 10000980 | 0,00 | 0,00 | 0,00 | 185 020,00 | 388 542,00 | 709 321,00 | DOROTHY LILLY MORRIS |
| 10001079 | 0,00 | 0,00 | 0,00 | 51 860,00 | 246 604,00 | 612 594,00 | COASTAL PROPERTIES |
| 10000019 | 0,00 | 0,00 | 0,00 | 23 180,00 | 242 958,00 | 504 806,00 | QUMA FUNERAL SERVICES CC |
| 20001239 | 25 390,00 | 25 390,00 | 25 390,00 | 25 390,00 | 204 585,00 | 484 701,00 | Estate-E.L.T. MTEMBU |
| 10001077 | 0,00 | 0,00 | 0,00 | 74 380,00 | 156 132,00 | 419 521,00 | CENTRAL PROPERTIES |
| 10000190 | 0,00 | 0,00 | 0,00 | 0,00 | 168 817,00 | 383 602,00 | MUGWANYA DAVID KIWANUKA |
| 20001483 | 0,00 | 0,00 | 0,00 | 46 000,00 | 172 674,00 | 339 359,00 | NGCINGWANA PAKATI MKHOSI |
| 10000879 | 0,00 | 0,00 | 0,00 | 44 940,00 | 179 845,00 | 335 695,00 | WONGA NDABANKULU |
| 10000021 | 0,00 | 0,00 | 0,00 | 27 160,00 | 147 919,00 | 302 151,00 | PM NGCINGWANA (Rocks Motors) |
| 20001538 | 0,00 | 0,00 | 0,00 | 0,00 | 101 904,00 | 260 884,00 | NGCINGWANA PHAKATI M |



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Collection rate

The below collection rate is calculated based on the monthly billing; it is showing an over collection because of the revenue received from the discount scheme that has been granted to the debtors. When calculated against the total debt the overall collection rate comes to 14%.

Dec -2023

| DESCRIPTION | ANNUAL BUGDET | BILLING | October Collection | November Collection | December Collection | % Collection |
|------------------|---------------|---------|--------------------|---------------------|---------------------|--------------|
| Assessment rates | 11,964,828. | 997,069 | 604 956 | 3,980,792.76 | 361 973 | 36% |
| Refuse Removal | 1,500,000 | 95,152 | 44 980 | 10,890.42 | 77 544 | 11% |

Status of employees/ Councillors with arear debt.

- One employee of the municipality owes R66 701 for the month ending December 2023. A Letter informing the employee to settle the account or else the money will be taken from her salary was sent to the employee. She is currently making monthly payments of R1000.00.
- No Councillor owes the Municipality.

5. Revenue enhancement Strategy

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

Discount scheme

Discount Scheme: The amnesty has been extended for three months up until the 31st of March 2024.



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

Businesses: R758 661.96

Households: R300 083.96

6. Grants Performance

| Description | Annual Budget 2022/2023 | Amount Received To Date | Expenditure To Date | Expenditure % | Unspent % |
|---------------------------|----------------------------|----------------------------|-------------------------|------------------|--------------|
| Equitable Share | R 193,713,000.00 | R 145,087,000.00 | R 142,984,292 | 74% | 58% |
| EPWP | R 1,555,000.00 | R 1,088,000.00 | R 1,091,796.00 | 70% | 23% |
| MIG | R 48,979,000.00 | R 33,326,000.00 | R 23,020,301.46 | 47% | 43% |
| INEP | R 26,768,000.00 | R 16,000,000.00 | R 16,541,658.78 | 62% | 38% |
| FMG | R 2,650,000.00 | R 2,650,000.00 | R 997,968.61 | 38% | 62% |
| DSRAC | R 550,000.00 | R 550,000.00 | R 298,789.63 | 54% | 46% |
| Small Town Revitalisation | R 15,000,000.00 | R 7,308,738.63 | R 9,789,863.72 | 65% | 35% |
| DISASTER RELIEF | R 20,530,000.00 | R 20,530,000.00 | R 4,106,710.34 | 20% | 80% |
| Total Grants | R 309,745,000.00 | R 226,539,738.63 | R 131,007,593.54 | | |

The above table shows grants received to date and the expenditure on grants the municipality is expected to have spent at least 50% of the funds received however as seen above the municipality has underspent on some of the conditional grants. The underspending can be attributed to capacity issues in the PMU unit and changes to priorities.

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

7. Expenditure

Employee costs followed by general expenditure are the highest. There is a noticeable increase on salaries amount for December the payment of third-party



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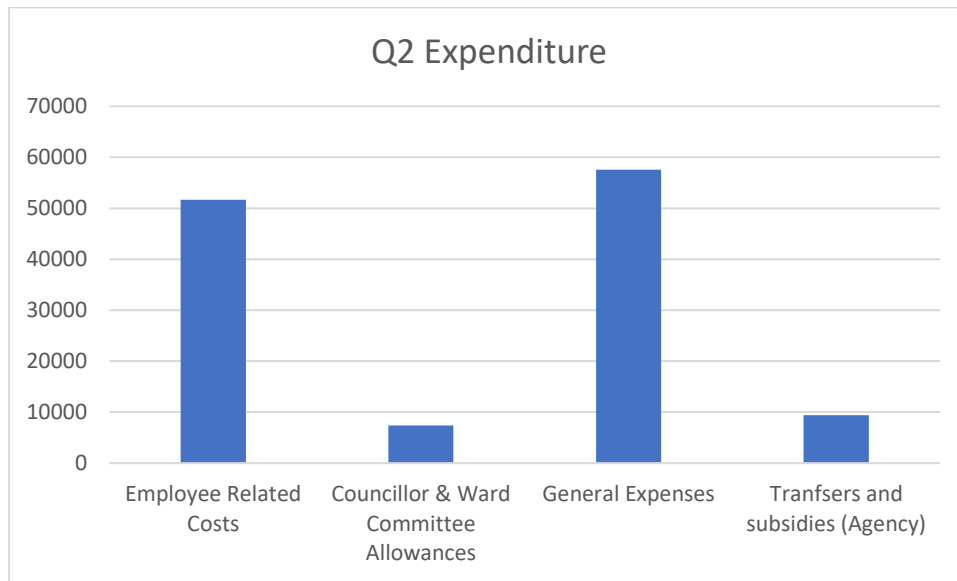


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payments for December were paid in December rather than in January due to the December break. Fuel consumption increased during the month of December even though December was a short month.



| EXPENDITURE PER CATEGORY | BUDGETED 2023/24 R | Monthly Budget | Actual EXP November | Actual EXP December |
|--|--------------------|----------------|---------------------|---------------------|
| Employee Related Costs | 93,373,725 | 7 781 143 | 7 748 852.00 | 10,178,221.00 |
| Councillor & Ward Committee Allowances | 21,259,494 | 1 771 624 | 1 286 122.00 | 1,248,598.00 |
| General Expenses | 107,244,228 | 8 937 019 | 1 784 062.00 | 3 193 401.83 |
| Fuel and Oil | 6,700,000 | 558 333 333 | 403 000 | 605 060.00 |
| Consultants | 7,587,680 | 632 306 667 | 395 934.23 | 1 058 125.66 |
| Repairs and Maintenance | 12,009,938 | 1 000 828 | 223,033.29 | 553 559.37 |
| | | | | |



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Employee costs followed by general expenditure are the highest expenditure items. Salaries, Fuel, Consultants' fees, and Repairs have exceeded the year-to-date budget meaning that the budget allocated may not cover the whole financial year. The municipality must make use of the cost containment measures to reduce the expenditure.

8. Capital Expenditure

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

| Vote Description | Ref | #REF! | | | #REF! | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------|---------------|---------------|-----------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Total Capital single-year expenditure | 4 | 4,959 | 124,551 | 145,081 | 16,739 | 42,401 | 72,541 | (30,140) | -42% | 145,081 |
| Total Capital Expenditure | | 4,959 | 124,551 | 145,081 | 16,739 | 42,401 | 72,541 | (30,140) | -42% | 145,081 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 850 | 5,190 | 5,190 | 562 | 770 | 2,595 | (1,825) | -70% | 5,190 |
| Executive and council | | (23) | 2,674 | 2,674 | 562 | 616 | 1,337 | (721) | -54% | 2,674 |
| Finance and administration | | 873 | 2,517 | 2,517 | 0 | 155 | 1,258 | (1,104) | -88% | 2,517 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 307 | 13,650 | 13,650 | 291 | 3,491 | 6,825 | (3,334) | -49% | 13,650 |
| Community and social services | | 307 | 13,650 | 13,650 | 291 | 3,491 | 6,825 | (3,334) | -49% | 13,650 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3,802 | 105,711 | 126,241 | 15,886 | 41,852 | 63,121 | (21,269) | -34% | 126,241 |
| Planning and development | | 385 | 2,000 | 2,000 | - | - | 1,000 | (1,000) | -100% | 2,000 |
| Road transport | | 3,417 | 103,711 | 124,241 | 15,886 | 41,852 | 62,121 | (20,269) | -33% | 124,241 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 4,959 | 124,551 | 145,081 | 16,739 | 46,113 | 72,541 | (26,427) | -36% | 145,081 |
| Funded by: | | | | | | | | | | |
| National Government | | 2,054 | 73,804 | 93,828 | 13,547 | 31,087 | 46,914 | (15,827) | -34% | 93,828 |
| Provincial Government | | 567 | 15,000 | 15,000 | 1,874 | 9,388 | 7,500 | 1,888 | 25% | 15,000 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 2,621 | 88,804 | 108,828 | 15,421 | 40,474 | 54,414 | (13,940) | -26% | 108,828 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 2,337 | 35,748 | 36,253 | 1,319 | 5,639 | 18,127 | (12,488) | -69% | 36,253 |
| Total Capital Funding | | 4,959 | 124,551 | 145,081 | 16,739 | 46,113 | 72,541 | (26,427) | -36% | 145,081 |

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Section 66 expenditure

The total expenditure to date for employee related costs including councillors is 47.6 Million. This makes up 52.67% of the total operational expenditure. The actual expenditure on salaries is above the budgeted expenditure to date by 7% this indicates that the municipality will have to do a budget adjustment.



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Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

| Summary of Employee and Councillor remuneration | Ref | #REF! | | | #REF! | | | YTD variance | YTD variance % | Full Year Forecast |
|--|-----|-----------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 11,910 | 12,461 | 12,461 | 1,249 | 7,228 | 6,231 | 997 | 16% | 12,461 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 1,172 | 1,640 | 1,640 | - | 163 | 820 | (657) | -80% | 1,640 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | 13,082 | 14,101 | 14,101 | 1,249 | 7,390 | 7,051 | 340 | 5% | 14,101 |
| % increase | 4 | | 7.8% | 7.8% | | | | | | 7.8% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 6,635 | 6,643 | 6,643 | 424 | 3,169 | 3,321 | (152) | -5% | 6,643 |
| Pension and UIF Contributions | | 5 | 13 | 13 | 1 | 5 | 6 | (1) | -18% | 13 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | 1,122 | 1,048 | 1,048 | 8 | 320 | 524 | (204) | -39% | 1,048 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 7,762 | 7,703 | 7,703 | 433 | 3,494 | 3,852 | (358) | -9% | 7,703 |
| % increase | 4 | | -0.8% | -0.8% | | | | | | -0.8% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 60,981 | 60,382 | 60,382 | 6,373 | 36,672 | 30,191 | 6,481 | 21% | 60,382 |
| Pension and UIF Contributions | | 9,420 | 14,550 | 14,550 | 2,103 | 6,796 | 7,275 | (480) | -7% | 14,550 |
| Medical Aid Contributions | | 3,129 | 7,244 | 7,244 | 1,228 | 3,626 | 3,622 | 3 | 0% | 7,244 |
| Overtime | | 14,621 | 2,110 | 2,110 | 41 | 1,090 | 1,055 | 35 | 3% | 2,110 |
| Performance Bonus | | (1) | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | 4,000 | 4,000 | - | - | 2,000 | (2,000) | -100% | 4,000 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 88,150 | 88,286 | 88,286 | 9,745 | 48,183 | 44,143 | 4,040 | 9% | 88,286 |
| % increase | 4 | | 0.2% | 0.2% | | | | | | 0.2% |
| Total Parent Municipality | | 108,994 | 110,091 | 110,091 | 11,427 | 59,067 | 55,046 | 4,022 | 7% | 110,091 |

9. Creditors



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In terms of the MFMA s65(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 is 1 327 504.

10. Cash and cash equivalents

At the end of November, 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 369 531.30 |
| 63008235326 | | Call account | Alien Plant | R 1,071 603.83 |
| 63008238081 | | Call account | MDRG | R 18 107 334.79 |
| 63008236829 | | Call Account | DSRAC | R 4,750.49 |
| 63008236043 | | Call Account | EPWP | R 3,801 751.02 |
| 63008238750 | | Call Account | FMG | R 7,149 159.58 |
| 63008236407 | | Call Account | INEP | R 11 056.15 |
| 63008237778 | | Call Account | MIG | R 33 939 128.61 |
| 63008239790 | | Call Account | Repairs | R 49, 727 810.99 |
| 63008240870 | | Call Account | Salaries | R 29 036 035.26 |
| 63008239261 | | Call Account | Traffic | R 69 666 782.54 |
| | | | | <u>R 187,628,181.15</u> |

Interest Received from Investments

The Municipality invests the unutilised revenue in interest generating call account. Below are the amount earned for Q1 and Q2.

| Month | Amount | Month | Amount |
|-------|--------|-------|--------|
|-------|--------|-------|--------|



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| | | | |
|------------------|---------------|----------|--------------|
| July | R1 473 045.00 | October | 1 188 758 |
| August | R1 613 071.00 | November | 1 148 265,00 |
| September | R1 426 662.00 | December | 1 207 918,00 |
| Total: | R4 512 777.00 | | 3 544 941 |

Cash flow Statement

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



Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

| Description | Ref | #REF! | | | #REF! | | | YTD variance | YTD variance % | Full Year Forecast |
|--|-----|-----------------|------------------|------------------|----------------|-----------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 4,664 | 6,047 | 6,047 | 362 | 5,242 | - | 5,242 | #DIV/0! | 6,047 |
| Service charges | | 883 | 1,011 | 1,011 | 78 | 1,431 | - | 1,431 | #DIV/0! | 1,011 |
| Other revenue | | 9,884 | 2,107 | 2,107 | 82 | 394 | 162,253 | (161,859) | -100% | 2,107 |
| Transfers and Subsidies - Operational | | 169,171 | 200,917 | 200,917 | 63,440 | 147,485 | - | 147,485 | #DIV/0! | 200,917 |
| Transfers and Subsidies - Capital | | 39,446 | 88,298 | 108,828 | 557 | 23,309 | - | 23,309 | #DIV/0! | 108,828 |
| Interest | | 10,436 | 7,500 | 7,500 | 196 | 6,194 | - | 6,194 | #DIV/0! | 7,500 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (92,111) | (221,265) | (221,265) | (19,702) | (49,356) | (110,632) | (61,277) | 55% | (221,265) |
| Interest | | - | (274) | (274) | - | - | (137) | (137) | 100% | (274) |
| Transfers and Subsidies | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 142,374 | 84,342 | 104,872 | 45,013 | 134,699 | 51,483 | (83,216) | -162% | 104,872 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 302 | 302 | - | 1 | - | 1 | #DIV/0! | 302 |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (30,613) | (124,551) | (145,081) | (2,351) | (13,056) | - | 13,056 | #DIV/0! | (145,081) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (30,613) | (124,250) | (144,780) | (2,351) | (13,055) | - | 13,055 | #DIV/0! | (144,780) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (284) | - | - | - | (284) | - | 284 | #DIV/0! | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (284) | - | - | - | (284) | - | 284 | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 111,477 | (39,908) | (39,908) | 42,663 | 121,360 | 51,483 | | | (39,908) |
| Cash/cash equivalents at beginning: | | 41,495 | 153,456 | 153,456 | (1,513) | 112,281 | 153,456 | | | 112,281 |
| Cash/cash equivalents at month/year end: | | 152,973 | 113,548 | 113,548 | 41,150 | 233,641 | 117,833 | | | 113,548 |

Summary of Deviations for the Q2

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

| October | November | December |
|---------|----------|-------------------|
| 0 | 0 | 259,240.00 |

12. Unauthorised, Irregular, Fruitless and wasteful expenditure

Summary of Irregular Expenditure

Below is the summary of irregular expenditure incurred for Q2, the detailed list is attached.

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| October | November | December |
|---------|----------|----------|
| 0 | 0 | 329 214 |

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

| October | November | December |
|----------|----------|----------|
| R 18 341 | 318 | 0 |

13. Cost containment report

The municipality has a cost containment policy which gives guidance for the municipality to achieve cost savings. See below Table for comparison between Q1 and Q2.

| Description | Budgeted Amount | Expenditure Q1 | Expenditure Q2 | Variance |
|---------------------------|----------------------|---------------------|---------------------|---------------------|
| S & T | 4,432,651.00 | 859,079.97 | 405,513.13 | 453,566.84 |
| Accommodation | 2,580,549.00 | 604,522.51 | 784,529.41 | (180,006.90) |
| Sponsorship and Event | 2,535,559.00 | 320,100.00 | 1,015,252.90 | (695,152.90) |
| Catering | 485,769.00 | 114,772.98 | 188,781.68 | (74,008.70) |
| Communications | 3,916,138.00 | 910,526.56 | 434,222.21 | 476,304.35 |
| Conferences and Workshops | 2,519,616.00 | 113,902.13 | 294,666.57 | (180,764.44) |
| TOTAL | 16,470,282.00 | 2,922,904.15 | 3,122,965.90 | (200,061.75) |



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14. Assets Management summary

| Category | Opening Bal | Additions | Disposal | Accumulated Depreciation | Carrying Value |
|------------------------------|----------------------|-------------------|----------|--------------------------|--------------------|
| Buildings | 20,094,877 | - | - | 5,941,614 | 14,153,264 |
| Community assets | 44,774,214 | - | - | 15,849,155 | 28,925,059 |
| Furniture and fixtures | 3,269,167 | 13,900.00 | - | 2,834,977 | 448,090 |
| IT equipment | 6,696,185 | - | - | 5,192,190 | 1,503,995 |
| Infrastructure | 707,147,270 | - | - | 489,271,644 | 217,875,626 |
| Infrastructure - WIP | 123,194,425 | 17,897,552 | - | - | - |
| Land | 83,827,552 | - | - | - | 83,827,552 |
| Plant and machinery | 52,288,864 | - | - | 45,289,526 | 6,999,338 |
| Heritage Assets ² | 123,700 | - | - | - | 123,700 |
| Transport assets | 12,075,393 | - | - | 9,172,465 | 2,902,928 |
| | 1,053,491,647 | 17,911,452 | - | 573,551,572 | 356,759,551 |
| Investment Property | | | | | |
| | 13,792,061 | | | 660 525 | 13 131 536 |

Additions For the month of December 2023

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

Insurance

- All the Municipal assets are insured at Opulentia Financial Services and annual premium fee is paid. The contract term for Opuleta ended in December and a



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Mpumelelo Services has been appointed to provide insurance services for the next 3 years.

- The sum insured for all the Municipal Assets amounts to R152 010 884.00.
- No claims were registered in December 2023.

Claims Pending:

- The vehicle claim (JNP 025 EC) Insurance is still in process of doing investigation about the Accident.
- The laptop claim for Honourable Mayor still waiting for the payment of excess fee.

15. Fleet Management

The municipality is still using several cars that are over their useful life. Some are in a bad condition and should be auctioned as they are costing the municipality with repairs and maintenance. Fleet management is still a challenge due to misuse of vehicles. Fuel used for the Q2 amounts to 1 652 894 Engineering is the biggest consumer of fuel. Below is the usage for December per department. Fuel bill is higher for December compared to November (455 217) due to the bulk fuel purchased for lawn mowers and jet skis.

| Department | Fuel Consumption |
|-----------------------------------|-------------------|
| BTO | 8,911.97 |
| Community Services | 95,030.92 |
| Engineering | 601,673.15 |
| LED | 5,318.84 |
| Office of the Hon. Mayor | 11,820.41 |
| Office Of the Hon. Speaker | 21,408.16 |
| Total | 744,163.45 |



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16. Indigent Registrations and Support

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

| Ward | O/B indigents | of | Additions | Exists | Total No. of Indigents |
|---------|---------------|----|-----------|--------|------------------------|
| Ward 01 | 1095 | | 00 | 00 | 1095 |
| Ward 02 | 857 | | 00 | 00 | 857 |
| Ward 03 | 1038 | | 00 | 00 | 1038 |
| Ward 04 | 1157 | | 00 | 00 | 1157 |
| Ward 05 | 715 | | 00 | 00 | 715 |
| Ward 06 | 608 | | 00 | 00 | 608 |
| Ward 07 | 1179 | | 74 | 00 | 1253 |
| Ward 08 | 1026 | | 91 | 00 | 1117 |
| Ward 09 | 655 | | 00 | 00 | 655 |
| Ward 10 | 611 | | 00 | 00 | 611 |
| Ward 11 | 467 | | 00 | 00 | 467 |
| Ward 12 | 522 | | 00 | 00 | 522 |
| Ward 13 | 536 | | 00 | 00 | 536 |
| Ward 14 | 397 | | 00 | 00 | 397 |
| Ward 15 | 497 | | 00 | 00 | 497 |
| Ward 16 | 654 | | 00 | 00 | 654 |
| Ward 17 | 713 | | 00 | 00 | 713 |
| Ward 18 | 891 | | 00 | 00 | 891 |



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| | | | | |
|--------------|--------------|------------|-----------|--------------|
| Ward 19 | 709 | 00 | 00 | 709 |
| Ward 20 | 580 | 00 | 00 | 580 |
| Total | 14907 | 165 | 00 | 15072 |

The numbers of new registrations have increased from ward 1 to ward 8 as the registration campaign was conducted in those wards. It shows that the registration campaign to the remaining wards will improve and increase the numbers in the indigent register. The total number of indigents for December 2023 was 15072

Indigent Support

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

| Wards | No. of people receiving FBE | No. of people receiving Alternative Energy | No. of people receiving refuse removal | Total |
|--------------|------------------------------------|---|---|--------------|
| Ward 1 | 270 | 0 | 0 | 270 |
| Ward 2 | 260 | 0 | 0 | 260 |
| Ward 3 | 294 | 0 | 0 | 294 |
| Ward 4 | 223 | 0 | 0 | 223 |
| Ward 5 | 236 | 0 | 0 | 236 |
| Ward 6 | 128 | 0 | 444 | 572 |
| Ward 7 | 375 | 0 | 0 | 375 |
| Ward 8 | 223 | 0 | 0 | 223 |
| Ward 9 | 218 | 0 | 0 | 218 |
| Ward 10 | 187 | 0 | 0 | 187 |
| Ward 11 | 139 | 0 | 0 | 139 |
| Ward 12 | 190 | 0 | 0 | 190 |



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| | | | | |
|--------------|-------------|----------|------------|-------------|
| Ward 13 | 189 | 0 | 0 | 189 |
| Ward 14 | 138 | 0 | 0 | 138 |
| Ward 15 | 106 | 0 | 0 | 106 |
| Ward 16 | 194 | 0 | 0 | 194 |
| Ward 17 | 210 | 0 | 0 | 210 |
| Ward 18 | 240 | 0 | 0 | 240 |
| Ward 19 | 178 | 0 | 0 | 178 |
| Ward 20 | 218 | 0 | 0 | 218 |
| Total | 4200 | 0 | 444 | 4660 |

The total number of indigents received free basic energy for December 2023 was 4660

- Delivery of Alternative Energy was expected during the month of December 2023 but due to SCM delays procurement processes were not finalized.
- Refuse removal was not collected on other Wards it was only collected in ward 6.



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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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Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

| Description | #REF! | | | | #REF! | | | | |
|--|------------------|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | 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 | - | 11,965 | 11,965 | - | 15,875 | 5,982 | 9,893 | 165% | 11,965 |
| Service charges | 1,085 | 1,500 | 1,500 | 95 | 569 | 638 | (68) | -11% | 1,500 |
| Investment revenue | 10,586 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 10,586 | 49,201 | 49,201 | 196 | 6,194 | 24,600 | (18,406) | -75% | 49,201 |
| Other own revenue | 208,620 | 210,325 | 210,325 | 64,972 | 150,777 | 105,163 | 45,614 | 43% | - |
| Total Revenue (excluding capital transfers and contributions) | 230,877 | 272,991 | 272,991 | 65,264 | 173,415 | 136,383 | 37,032 | 27% | 272,991 |
| Employee costs | 95,116 | 95,990 | 95,990 | 10,178 | 51,677 | 47,995 | 3,682 | - | 95,990 |
| Remuneration of Councillors | 13,082 | 14,101 | 14,101 | 1,249 | 7,390 | 7,051 | 340 | - | 14,101 |
| Depreciation and amortisation | 42,187 | 57,414 | 57,414 | 22 | 22 | 28,707 | (28,685) | - | 57,414 |
| Interest | 2,211 | 274 | 274 | 11 | 65 | 137 | (73) | - | 274 |
| Inventory consumed and bulk purchases | 469 | 2,946 | 2,946 | 58 | 262 | 2,278 | (2,016) | - | 2,946 |
| Transfers and subsidies | 11,143 | 15,130 | 15,130 | 3,667 | 9,427 | 7,565 | 1,862 | 25% | 15,130 |
| Other expenditure | 90,229 | 114,551 | 114,551 | 9,261 | 34,389 | 57,199 | (22,809) | -40% | 114,551 |
| Total Expenditure | 254,438 | 300,406 | 300,406 | 24,445 | 103,232 | 150,931 | (47,700) | -32% | 300,406 |
| Surplus/(Deficit) | (23,562) | (27,415) | (27,415) | 40,818 | 70,183 | (14,549) | 84,732 | -582% | (27,415) |
| Transfers and subsidies - capital (monetary) | 67,740 | 88,298 | 108,828 | 18,865 | 38,835 | 54,414 | (15,579) | -29% | 108,828 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | 69,153 | 173% | 81,413 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | 69,153 | 173% | 81,413 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 4,959 | 124,551 | 145,081 | 16,739 | 42,401 | 72,541 | (30,140) | -42% | 145,081 |
| Capital transfers recognised | 2,621 | 88,804 | 108,828 | 15,421 | 40,474 | 54,414 | (13,940) | -26% | 108,828 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 2,337 | 35,748 | 36,253 | 1,319 | 5,639 | 18,127 | (12,488) | -69% | 36,253 |
| Total sources of capital funds | 4,959 | 124,551 | 145,081 | 16,739 | 46,113 | 72,541 | (26,427) | -36% | 145,081 |
| Financial position | | | | | | | | | |
| Total current assets | 221,194 | 190,952 | 190,952 | - | 323,221 | - | - | - | 190,952 |
| Total non current assets | 548,453 | 559,045 | 572,283 | - | 591,491 | - | - | - | 572,283 |
| Total current liabilities | 75,419 | 65,367 | 65,367 | - | 106,451 | - | - | - | 65,367 |
| Total non current liabilities | 19,406 | 13,725 | 13,725 | - | 16,461 | - | - | - | 13,725 |
| Community wealth/Equity | 625,359 | 670,905 | 685,049 | - | 682,727 | - | - | - | 685,049 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 142,374 | 84,342 | 104,872 | 45,013 | 134,699 | 51,483 | (83,216) | -162% | 104,872 |
| Net cash from (used) investing | (30,613) | (124,250) | (144,780) | (2,351) | (13,055) | - | 13,055 | #DIV/0! | (144,780) |
| Net cash from (used) financing | (284) | - | - | - | (284) | - | 284 | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 152,973 | 113,548 | 113,548 | 41,150 | 233,641 | 117,833 | (115,808) | -98% | 113,548 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 2,371 | 988 | 846 | 11,928 | 851 | 862 | 73,319 | (17,366) | 73,800 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 762 | (3,610) | (2,190) | (2,766) | 817 | 464 | 1,434 | (561) | (5,650) |



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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

| Description | Ref | #REF! | | | #REF! | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 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 | | 180,556 | 153,106 | 153,106 | 44,246 | 123,910 | 76,553 | 47,357 | 62% | 153,106 |
| Executive and council | | 89,872 | 41,836 | 41,836 | 28,610 | 64,483 | 20,918 | 43,565 | 208% | 41,836 |
| Finance and administration | | 90,684 | 111,270 | 111,270 | 15,635 | 59,427 | 55,635 | 3,792 | 7% | 111,270 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 20,130 | 31,421 | 31,421 | 7,287 | 16,423 | 15,710 | 712 | 5% | 31,421 |
| Community and social services | | 20,130 | 31,421 | 31,421 | 7,287 | 16,423 | 15,710 | 712 | 5% | 31,421 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 108,193 | 175,261 | 195,791 | 32,501 | 71,348 | 97,896 | (26,548) | -27% | 195,791 |
| Planning and development | | 18,607 | 18,978 | 18,978 | 7,153 | 16,121 | 9,489 | 6,632 | 70% | 18,978 |
| Road transport | | 89,586 | 166,283 | 176,813 | 25,348 | 55,227 | 88,407 | (33,180) | -38% | 176,813 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 1,085 | 1,500 | 1,500 | 95 | 569 | 638 | (68) | -11% | 1,500 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | 1,085 | 1,500 | 1,500 | 95 | 569 | 638 | (68) | -11% | 1,500 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 309,963 | 361,289 | 381,819 | 84,129 | 212,250 | 190,797 | 21,453 | 11% | 381,819 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 130,950 | 151,604 | 151,604 | 13,021 | 56,411 | 76,220 | (19,809) | -26% | 151,604 |
| Executive and council | | 59,681 | 75,668 | 75,668 | 8,291 | 30,982 | 37,844 | (6,862) | -18% | 75,668 |
| Finance and administration | | 71,270 | 75,936 | 75,936 | 4,730 | 25,429 | 38,376 | (12,947) | -34% | 75,936 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 43,913 | 36,978 | 36,978 | 4,479 | 19,523 | 18,489 | 1,034 | 6% | 36,978 |
| Community and social services | | 43,913 | 36,978 | 36,978 | 4,479 | 19,523 | 18,489 | 1,034 | 6% | 36,978 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 79,388 | 111,203 | 111,203 | 6,945 | 27,298 | 55,601 | (28,303) | -51% | 111,203 |
| Planning and development | | 19,756 | 24,860 | 24,860 | 4,469 | 11,840 | 12,430 | (590) | -5% | 24,860 |
| Road transport | | 59,632 | 86,343 | 86,343 | 2,476 | 15,458 | 43,171 | (27,713) | -64% | 86,343 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 621 | 621 | - | - | 621 | (621) | -100% | 621 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 621 | 621 | - | - | 621 | (621) | -100% | 621 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 254,251 | 300,406 | 300,406 | 24,445 | 103,232 | 150,931 | (47,700) | -32% | 300,406 |
| Surplus/ (Deficit) for the year | | 55,712 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | 69,153 | 173% | 81,413 |



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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

| Vote Description | Ref | #REF! | | | #REF! | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive AND Council (20: IE) | | 72,484 | 25,703 | 25,703 | 21,458 | 48,362 | 12,852 | 35,511 | 276.3% | 25,703 |
| Vote 2 - LED (21: IE) | | 18,607 | 18,978 | 18,978 | 7,153 | 16,121 | 9,489 | 6,632 | 69.9% | 18,978 |
| Vote 3 - Municipal Manager (22: IE) | | 17,388 | 16,133 | 16,133 | 7,153 | 16,121 | 8,067 | 8,054 | 99.8% | 16,133 |
| Vote 4 - Corporate Services (23: IE) | | 18,194 | 18,689 | 18,689 | 7,153 | 16,134 | 9,344 | 6,789 | 72.7% | 18,689 |
| Vote 5 - Community Services (24: IE) | | 21,214 | 32,921 | 32,921 | 7,383 | 16,992 | 16,348 | 644 | 3.9% | 32,921 |
| Vote 6 - Financial Services (26: IE) | | 59,194 | 92,581 | 92,581 | 8,483 | 43,293 | 46,291 | (2,998) | -6.5% | 92,581 |
| Vote 7 - Infrastructural Engineering (28: IE) | | 82,648 | 156,283 | 176,813 | 23,037 | 51,695 | 88,407 | (36,712) | -41.5% | 176,813 |
| Vote 8 - (34: IE) | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 289,730 | 361,289 | 381,819 | 81,817 | 208,718 | 190,797 | 17,921 | 9.4% | 381,819 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive AND Council (20: IE) | | 27,076 | 42,321 | 42,321 | 2,931 | 17,919 | 21,411 | (3,492) | -16.3% | 42,571 |
| Vote 2 - LED (21: IE) | | 19,579 | 24,860 | 24,860 | 4,469 | 11,840 | 12,430 | (590) | -4.7% | 24,860 |
| Vote 3 - Municipal Manager (22: IE) | | 25,896 | 26,647 | 26,647 | 4,794 | 9,908 | 13,084 | (3,175) | -24.3% | 26,407 |
| Vote 4 - Corporate Services (23: IE) | | 24,006 | 36,019 | 36,019 | 2,007 | 11,060 | 18,000 | (6,940) | -38.6% | 36,009 |
| Vote 5 - Community Services (24: IE) | | 46,097 | 44,099 | 44,099 | 5,023 | 22,991 | 22,360 | 631 | 2.8% | 44,099 |
| Vote 6 - Financial Services (26: IE) | | 52,253 | 39,917 | 39,917 | 2,722 | 14,369 | 20,376 | (6,007) | -29.5% | 39,917 |
| Vote 7 - Infrastructural Engineering (28: IE) | | 59,343 | 85,843 | 85,843 | 2,476 | 15,124 | 42,921 | (27,797) | -64.8% | 85,843 |
| Vote 8 - (34: IE) | | - | 700 | 700 | 22 | 22 | 350 | (328) | -93.8% | 700 |
| Total Expenditure by Vote | 2 | 254,251 | 300,406 | 300,406 | 24,445 | 103,232 | 150,931 | (47,700) | -31.6% | 300,406 |
| Surplus/ (Deficit) for the year | 2 | 35,479 | 60,883 | 81,413 | 57,372 | 105,486 | 39,865 | 65,621 | 164.6% | 81,413 |

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



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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

| Description | Ref | #REF! | | | #REF! | | | YTD variance | YTD variance % | Full Year Forecast |
|--|-----|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | - |
| Service charges - Water | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | - |
| Service charges - Waste management | | 1,085 | 1,500 | 1,500 | 95 | 569 | 638 | (68) | -11% | 1,500 |
| Sale of Goods and Rendering of Services | | 5,031 | 130 | 130 | 5 | 21 | 65 | (44) | -68% | 130 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 1,124 | 5,030 | 5,030 | 91 | 535 | 2,515 | (1,980) | -79% | 5,030 |
| Interest from Current and Non Current Assets | | 10,586 | 49,201 | 49,201 | 196 | 6,194 | 24,600 | - | - | 49,201 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 146 | 200 | 200 | 10 | 68 | 100 | (32) | -32% | 200 |
| Licence and permits | | 62 | 120 | 120 | 22 | 22 | 60 | (38) | -63% | 120 |
| Operational Revenue | | 1,379 | 1,557 | 1,557 | 66 | 338 | 779 | (441) | -57% | 1,557 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | 11,965 | 11,965 | - | 15,875 | 5,982 | 9,893 | 165% | 11,965 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 225 | 100 | 100 | - | - | 50 | (50) | - | 100 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 203,015 | 200,917 | 200,917 | 64,171 | 146,655 | 100,458 | 46,197 | - | 200,917 |
| Interest | | 5,974 | 1,970 | 1,970 | 606 | 3,137 | 985 | 2,152 | - | 1,970 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 2,250 | 302 | 302 | - | 1 | 151 | (150) | - | 302 |
| Other Gains | | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 230,877 | 272,991 | 272,991 | 65,264 | 173,415 | 136,383 | 37,032 | 27% | 272,991 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 95,116 | 95,990 | 95,990 | 10,178 | 51,677 | 47,995 | 3,682 | 8% | 95,990 |
| Remuneration of councillors | | 13,082 | 14,101 | 14,101 | 1,249 | 7,390 | 7,051 | 340 | 5% | 14,101 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 469 | 2,946 | 2,946 | 58 | 262 | 2,278 | (2,016) | - | 2,946 |
| Debt impairment | | 93 | 1,456 | 1,456 | - | - | 1,456 | (1,456) | -100% | 1,456 |
| Depreciation and amortisation | | 42,187 | 57,414 | 57,414 | 22 | 22 | 28,707 | (28,685) | -100% | 57,414 |
| Interest | | 2,211 | 274 | 274 | 11 | 65 | 137 | (73) | -53% | 274 |
| Contracted services | | 12,787 | 25,739 | 25,699 | 2,074 | 8,867 | 12,458 | (3,591) | -29% | 25,699 |
| Transfers and subsidies | | 11,143 | 15,130 | 15,130 | 3,667 | 9,427 | 7,565 | 1,862 | 25% | 15,130 |
| Irrecoverable debts written off | | 9,235 | 4,867 | 4,867 | - | 1,685 | 2,433 | (748) | - | 4,867 |
| Operational costs | | 68,114 | 82,488 | 82,528 | 7,187 | 23,837 | 40,851 | (17,013) | -42% | 82,528 |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 254,438 | 300,406 | 300,406 | 24,445 | 103,232 | 150,931 | (47,700) | -32% | 300,406 |
| Surplus/(Deficit) | | (23,562) | (27,415) | (27,415) | 40,818 | 70,183 | (14,549) | 84,732 | (0) | (27,415) |
| Transfers and subsidies - capital (monetary allocations) | | 67,740 | 88,298 | 108,828 | 18,865 | 38,835 | 54,414 | (15,579) | (0) | 108,828 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |



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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

| Vote Description | Ref | #REF! | | | #REF! | | | YTD variance | YTD variance | Full Year Forecast |
|--|-----|-----------------|-----------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 9 - Executive AND Council (20: CAPEX) | | - | 1,290 | 1,290 | 562 | 576 | 645 | (69) | -11% | 1,290 |
| Vote 10 - LED (21: CAPEX) | | - | - | - | - | - | - | - | - | - |
| Vote 11 - Municipal Manager (22: CAPEX) | | (46) | 150 | 150 | - | - | 75 | (75) | -100% | 150 |
| Vote 12 - Corporate Service (23: CAPEX) | | 180 | 600 | 600 | 0 | 0 | 300 | (300) | -100% | 600 |
| Vote 13 - Community Service (24: CAPEX) | | 104 | 4,750 | 4,750 | 1 | 399 | 2,375 | (1,976) | -83% | 4,750 |
| Vote 14 - Financial Services (26: CAPEX) | | (33) | 367 | 367 | - | 154 | 183 | (29) | -16% | 367 |
| Vote 15 - Infrastructural Engineering (28: CAPEX) | | 518 | 30,234 | 30,234 | 1,109 | 3,510 | 15,117 | (11,607) | -77% | 30,234 |
| Vote 16 - Executive AND Council (30: CAPEX) | | 10 | 750 | 750 | - | 29 | 375 | (346) | -92% | 750 |
| Vote 17 - LED (31: CAPEX) | | 385 | 2,000 | 2,000 | - | - | 1,000 | (1,000) | -100% | 2,000 |
| Vote 18 - Municipal Manager (32: CAPEX) | | 12 | 484 | 484 | - | - | 242 | (242) | -100% | 484 |
| Vote 19 - Corporate Services (33: CAPEX) | | 392 | 1,500 | 1,500 | - | - | 750 | (750) | -100% | 1,500 |
| Vote 20 - Community Services (34: CAPEX) | | 203 | 4,400 | 4,400 | 290 | 661 | 2,200 | (1,539) | -70% | 4,400 |
| Vote 21 - Financial Services (36: CAPEX) | | 334 | 50 | 50 | - | - | 25 | (25) | -100% | 50 |
| Vote 22 - Infrastructural Engineering (38: CAPEX) | | 2,899 | 77,978 | 98,508 | 14,777 | 37,071 | 49,254 | (12,183) | -25% | 98,508 |
| Total Capital single-year expenditure | 4 | 4,959 | 124,551 | 145,081 | 16,739 | 42,401 | 72,541 | (30,140) | -42% | 145,081 |
| Total Capital Expenditure | | 4,959 | 124,551 | 145,081 | 16,739 | 42,401 | 72,541 | (30,140) | -42% | 145,081 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 850 | 5,190 | 5,190 | 562 | 770 | 2,595 | (1,825) | -70% | 5,190 |
| Executive and council | | (23) | 2,674 | 2,674 | 562 | 616 | 1,337 | (721) | -54% | 2,674 |
| Finance and administration | | 873 | 2,517 | 2,517 | 0 | 155 | 1,258 | (1,104) | -88% | 2,517 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 307 | 13,650 | 13,650 | 291 | 3,491 | 6,825 | (3,334) | -49% | 13,650 |
| Community and social services | | 307 | 13,650 | 13,650 | 291 | 3,491 | 6,825 | (3,334) | -49% | 13,650 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3,802 | 105,711 | 126,241 | 15,886 | 41,852 | 63,121 | (21,269) | -34% | 126,241 |
| Planning and development | | 385 | 2,000 | 2,000 | - | - | 1,000 | (1,000) | -100% | 2,000 |
| Road transport | | 3,417 | 103,711 | 124,241 | 15,886 | 41,852 | 62,121 | (20,269) | -33% | 124,241 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 4,959 | 124,551 | 145,081 | 16,739 | 46,113 | 72,541 | (26,427) | -36% | 145,081 |
| Funded by: | | | | | | | | | | |
| National Government | | 2,054 | 73,804 | 93,828 | 13,547 | 31,087 | 46,914 | (15,827) | -34% | 93,828 |
| Provincial Government | | 567 | 15,000 | 15,000 | 1,874 | 9,388 | 7,500 | 1,888 | 25% | 15,000 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 2,621 | 88,804 | 108,828 | 15,421 | 40,474 | 54,414 | (13,940) | -26% | 108,828 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 2,337 | 35,748 | 36,253 | 1,319 | 5,639 | 18,127 | (12,489) | -69% | 36,253 |
| Total Capital Funding | | 4,959 | 124,551 | 145,081 | 16,739 | 46,113 | 72,541 | (26,427) | -36% | 145,081 |



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(f) Table C6 Monthly Budget Statement - Financial Position



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Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

| Description | Ref | #REF! | | #REF! | | |
|---|-----|-----------------|-----------------|-----------------|----------------|--------------------|
| | | 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 | 113,548 | 233,641 | 113,548 |
| Trade and other receivables from exchange transactions | | 2,415 | 1,940 | 1,940 | 521 | 1,940 |
| Receivables from non-exchange transactions | | 2,367 | 9,800 | 9,800 | 22,170 | 9,800 |
| Current portion of non-current receivables | | - | - | - | - | - |
| Inventory | | 62,596 | 61,985 | 61,985 | 62,596 | 61,985 |
| VAT | | 4,032 | 3,679 | 3,679 | 4,293 | 3,679 |
| Other current assets | | (3,189) | - | - | - | - |
| Total current assets | | 221,194 | 190,952 | 190,952 | 323,221 | 190,952 |
| Non current assets | | | | | | |
| Investments | | - | - | - | - | - |
| Investment property | | 4,332 | 4,462 | 4,462 | 4,332 | 4,462 |
| Property, plant and equipment | | 543,973 | 554,070 | 567,400 | 587,012 | 567,400 |
| Biological assets | | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - |
| Intangible assets | | 148 | 513 | 420 | 148 | 420 |
| Trade and other receivables from exchange transactions | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - |
| Total non current assets | | 548,453 | 559,045 | 572,283 | 591,491 | 572,283 |
| TOTAL ASSETS | | 769,647 | 749,996 | 763,234 | 914,712 | 763,234 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Financial liabilities | | 1,296 | 1,773 | 1,773 | 1,296 | 1,773 |
| Consumer deposits | | 61 | 61 | 61 | 61 | 61 |
| Trade and other payables from exchange transactions | | 40,158 | 39,055 | 39,055 | 49,382 | 39,055 |
| Trade and other payables from non-exchange transactions | | 21,206 | 8,099 | 8,099 | 39,623 | 8,099 |
| Provision | | 11,455 | 15,197 | 15,197 | 12,592 | 15,197 |
| VAT | | 1,243 | 1,181 | 1,181 | 3,497 | 1,181 |
| Other current liabilities | | - | - | - | - | - |
| Total current liabilities | | 75,419 | 65,367 | 65,367 | 106,451 | 65,367 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 6,555 | 2,682 | 2,682 | 6,555 | 2,682 |
| Provision | | 12,851 | 11,042 | 11,042 | 9,906 | 11,042 |
| Long term portion of trade payables | | - | - | - | - | - |
| Other non-current liabilities | | - | - | - | - | - |
| Total non current liabilities | | 19,406 | 13,725 | 13,725 | 16,461 | 13,725 |
| TOTAL LIABILITIES | | 94,825 | 79,092 | 79,092 | 122,912 | 79,092 |
| NET ASSETS | 2 | 674,822 | 670,905 | 684,143 | 791,800 | 684,143 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 626,231 | 670,905 | 685,049 | 683,599 | 685,049 |
| Reserves and funds | | (872) | - | - | (872) | - |
| Other | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 625,359 | 670,905 | 685,049 | 682,727 | 685,049 |



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(g) Table C7 Monthly Budget Statement - Cash Flow

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

| Description | Ref | #REF! | | | #REF! | | | YTD variance | YTD variance % | Full Year Forecast |
|--|-----|-----------------|------------------|------------------|----------------|-----------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 4,664 | 6,047 | 6,047 | 362 | 5,242 | - | 5,242 | #DIV/0! | 6,047 |
| Service charges | | 883 | 1,011 | 1,011 | 78 | 1,431 | - | 1,431 | #DIV/0! | 1,011 |
| Other revenue | | 9,884 | 2,107 | 2,107 | 82 | 394 | 162,253 | (161,859) | -100% | 2,107 |
| Transfers and Subsidies - Operational | | 169,171 | 200,917 | 200,917 | 63,440 | 147,485 | - | 147,485 | #DIV/0! | 200,917 |
| Transfers and Subsidies - Capital | | 39,446 | 88,298 | 108,828 | 557 | 23,309 | - | 23,309 | #DIV/0! | 108,828 |
| Interest | | 10,436 | 7,500 | 7,500 | 196 | 6,194 | - | 6,194 | #DIV/0! | 7,500 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (92,111) | (221,265) | (221,265) | (19,702) | (49,356) | (110,632) | (61,277) | 55% | (221,265) |
| Interest | | - | (274) | (274) | - | - | (137) | (137) | 100% | (274) |
| Transfers and Subsidies | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 142,374 | 84,342 | 104,872 | 45,013 | 134,699 | 51,483 | (83,216) | -162% | 104,872 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | 302 | 302 | - | 1 | - | 1 | #DIV/0! | 302 |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (30,613) | (124,551) | (145,081) | (2,351) | (13,056) | - | 13,056 | #DIV/0! | (145,081) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (30,613) | (124,250) | (144,780) | (2,351) | (13,055) | - | 13,055 | #DIV/0! | (144,780) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (284) | - | - | - | (284) | - | 284 | #DIV/0! | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (284) | - | - | - | (284) | - | 284 | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 111,477 | (39,908) | (39,908) | 42,663 | 121,360 | 51,483 | | | (39,908) |
| Cash/cash equivalents at beginning: | | 41,495 | 153,456 | 153,456 | (1,513) | 112,281 | 153,456 | | | 112,281 |
| Cash/cash equivalents at month/year end: | | 152,973 | 113,548 | 113,548 | 41,150 | 233,641 | 117,833 | | | 113,548 |



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

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

| Description | Ref | #REF! | | #REF! | | | YTD variance | YTD variance % | Full Year Forecast | |
|--|-----|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|--------------------|-----------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | | | | YearTD budget |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | - | - | - | - | - | - | - | - | |
| Service charges - Water | | - | - | - | - | - | - | - | - | |
| Service charges - Waste Water Management | | - | - | - | - | - | - | - | - | |
| Service charges - Waste management | | 1,085 | 1,500 | 1,500 | 95 | 569 | 638 | (68) | -11% | 1,500 |
| Sale of Goods and Rendering of Services | | 5,031 | 130 | 130 | 5 | 21 | 65 | (44) | -68% | 130 |
| Agency services | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 1,124 | 5,030 | 5,030 | 91 | 535 | 2,515 | (1,980) | -79% | 5,030 |
| Interest from Current and Non Current Assets | | 10,586 | 49,201 | 49,201 | 196 | 6,194 | 24,600 | - | - | 49,201 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 146 | 200 | 200 | 10 | 68 | 100 | (32) | -32% | 200 |
| Licence and permits | | 62 | 120 | 120 | 22 | 22 | 60 | (38) | -63% | 120 |
| Operational Revenue | | 1,379 | 1,557 | 1,557 | 66 | 338 | 779 | (441) | -57% | 1,557 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | 11,965 | 11,965 | - | 15,875 | 5,982 | 9,893 | 165% | 11,965 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 225 | 100 | 100 | - | - | 50 | (50) | - | 100 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 203,015 | 200,917 | 200,917 | 64,171 | 146,655 | 100,458 | 46,197 | - | 200,917 |
| Interest | | 5,974 | 1,970 | 1,970 | 606 | 3,137 | 985 | 2,152 | - | 1,970 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 2,250 | 302 | 302 | - | 1 | 151 | (150) | - | 302 |
| Other Gains | | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 230,877 | 272,991 | 272,991 | 65,264 | 173,415 | 136,383 | 37,032 | 27% | 272,991 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 95,116 | 95,990 | 95,990 | 10,178 | 51,677 | 47,995 | 3,682 | 8% | 95,990 |
| Remuneration of councillors | | 13,082 | 14,101 | 14,101 | 1,249 | 7,390 | 7,051 | 340 | 5% | 14,101 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 469 | 2,946 | 2,946 | 58 | 262 | 2,278 | (2,016) | - | 2,946 |
| Debt impairment | | 93 | 1,456 | 1,456 | - | - | 1,456 | (1,456) | -100% | 1,456 |
| Depreciation and amortisation | | 42,187 | 57,414 | 57,414 | 22 | 22 | 28,707 | (28,685) | -100% | 57,414 |
| Interest | | 2,211 | 274 | 274 | 11 | 65 | 137 | (73) | -53% | 274 |
| Contracted services | | 12,787 | 25,739 | 25,699 | 2,074 | 8,867 | 12,458 | (3,591) | -29% | 25,699 |
| Transfers and subsidies | | 11,143 | 15,130 | 15,130 | 3,667 | 9,427 | 7,565 | 1,862 | 25% | 15,130 |
| Irrecoverable debts written off | | 9,235 | 4,867 | 4,867 | - | 1,685 | 2,433 | (748) | - | 4,867 |
| Operational costs | | 68,114 | 82,488 | 82,528 | 7,187 | 23,837 | 40,851 | (17,013) | -42% | 82,528 |
| Losses on Disposal of Assets | | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 254,438 | 300,406 | 300,406 | 24,445 | 103,232 | 150,931 | (47,700) | -32% | 300,406 |
| Surplus/(Deficit) | | (23,562) | (27,415) | (27,415) | 40,818 | 70,183 | (14,549) | 84,732 | (0) | (27,415) |
| Transfers and subsidies - capital (monetary allocations) | | 67,740 | 88,298 | 108,828 | 18,865 | 38,835 | 54,414 | (15,579) | (0) | 108,828 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 44,179 | 60,883 | 81,413 | 59,684 | 109,018 | 39,865 | | | 81,413 |

Annextures:

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