

REPORT SUBMITTED FOR INCLUSION IN AGENDA OF:			
	TASK TEAM SCREENING COMMITTEE MEETING (DATE)		
X	DMMS / EXCO MEETING OF (DATE)		
X	SECTION 79/80 MEETING OF (DATE)		
X	JULYORAL COMMITTEE MEETING OF (DATE)		
X	COUNCIL MEETING OF (DATE)		
X	BUDGET STEERING COMMITTEE MEETING OF (DATE)		
<b>CLUSTER: FINANCE</b> <b>DEPARTMENT: BUDGET OFFICE</b> <b>AUTHOR: S.H. MOKGETHI</b> <b>DATE GENERATED: 14 OCTOBER 2023</b>			
<b>AUTHORISED:</b>  <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding-right: 10px;">           _____   <b>CFO:</b>   <b>DATE:</b> _____         </td> <td style="width: 50%; padding-left: 10px;">           _____   <b>MM:</b>   <b>DATE:</b> _____         </td> </tr> </table>		_____  <b>CFO:</b>  <b>DATE:</b> _____	_____  <b>MM:</b>  <b>DATE:</b> _____
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**ITEM**

**COMBINED MFMA SECTIONS 71, AND 52(d) REPORT FOR THE MONTH ENDED 30 SEPTEMBER 2023 AND THE QUARTER ENDED 30 SEPTEMBER 2023 (MONTHLY BUDGET STATEMENT AND QUARTERLY FINANCIAL REPORT)**

**PURPOSE**

The purpose of the report is to present the monthly budget statement to EXCO as required in terms of section 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) for the month ended 31 March 2023.

The statement also serves as a quarterly report for the quarter ended 30 SEPTEMBER 2023 in terms of section 52(d) of the MFMA.

The statement also serves, additional to reporting on the implementation of the budget, to:

- Report on the progress on the implementation of the Budget Funding Plan which was approved by Council on 30 May 2023 (Item A4881);
- Report on the progress on the implementation of the Debt Relief Conditions as required by MFMA Circular 124 and the National Treasury Letter of approval dated 30 June 2023; and

- Report on the implementation of the Financial Recovery Plan Gauteng Provincial Executive has intervened at the Emfuleni Local Municipality in terms of Section 139 (1) (b) and Section 139 (5) (a) of the Constitution read with Section 139 on the Municipal Finance Management Act (MFMA) (Act No. 56 of 2003). (Please take note that this will be a separate report of the Office of the Municipal Manager)

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An in-year report must commence with a table of contents and show the headings in the sequence set out below-

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  - Allocation and Grants Receipts and Expenditure
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## PART 1 – IN YEAR REPORT

### 1. Executive Summary

#### 1.1 Total Operational Revenue

Please take note that amounts in the report are drawn from the financial system and exclude any amount which may have not been captured in the system. The monthly and year-to-date projections are informed by the previous year's trend. The grant revenue and expenditure trend are informed by the grant payment schedule as published by the National Treasury.

The revenue for the month of September 2023 amounts to R 657 million against the monthly budget of R699 million resulting in a variance of -6% for the month. The main contributors to the monthly revenue which is below projections are the electricity revenue, waste management revenue and sale of goods and services which are below projections.

The year-to-date actual total revenue as of end of September 2023 is R 2, 232 billion which is 27% of the total budgeted revenue. The amount of R 2, 516 billion is also below the projection by R 284 million. This is due to the under-performance of electricity, water, waste water, waste and sale of goods and services over the quarter.

#### 1.2 Total Operational Expenditure

The actual total expenditure for the month of September 2023 amounts to R 1, 103 billion and the monthly budget of R 620 million which translates to 78% over-expenditure on the monthly budget. The estimated debt impairment amount of R 292 million for quarter 1 was recorded during the month. Interest of R 80 million was incurred during the month. The bulk water and electricity accounts were higher than projections for the month.

Please take note that bulk water and electricity budget assumes that interventions to curb losses will be implemented during the financial year.

The year-to-date expenditure amounts to R 2, 033 billion which is higher than the year-to-date projection of R 1, 510 billion.

**Table 1 – Summary**

Summary Statement of Financial Performance : YTD Budget (TOTAL BUDGET)						
Description	Approved Budget	Monthly Budget	Monthly actual	Monthly Variance	Year-To-Date Actual	%Year-To-Date Actual
<b>(Rands)(Thousands)</b>						
Total Operational Revenue (includes capital transfers and subsidies)	8,176,395	699,096	657,469	-6%	2,232,361	27%
Total Operational Expenditure includes capital transfers and contributions)	8,176,395	620,640	1,103,358	78%	2,033,613	25%
<b>TOTAL SURPLUS / (DEFICIT)</b>	<b>0</b>	<b>78,456</b>	<b>-445,889</b>	<b>-568%</b>	<b>198,748</b>	<b>-</b>

## 2. Operational Revenue

**Table 2 – Operational Revenue by Source**

Summary Statement of Financial Performance: YTD Budget (Operational)						
Description	Approved Budget	Monthly Budget	Monthly actual	Monthly Variance	Year-To-Date Actual	%Year-To-Date Actual
<b>Revenue by Source (Rands) (Thousands)</b>						
<b>Exchange Revenue</b>						
Service charges - Electricity	3,717,875	445,964	366,908	-18%	1,048,783	28%
Service charges - Water	991,315	77,734	83,929	8%	219,099	22%
Service charges - Waste Water Management	322,935	26,658	26,659	0%	77,779	24%
Service charges - Waste management	229,283	19,145	15,649	-18%	47,349	21%
Sale of Goods and Rendering of Services	49,369	5,323	3,769	-29%	8,310	17%
Agency services	0	0		-		-
Interest	0	0		-		-
Interest earned from Receivables	128,135	10,558	11,327	7%	31,344	24%
Interest from Current and Non-Current Assets	89	3	1,105	41581%	3,844	4341%
Dividends	0	0		-		-
Rent on Land	0	0		-		-
Rental from Fixed Assets	17,448	1,733	1,506	-13%	4,138	24%
Licenses and permits	157	13	16	25%	51	33%
Operational Revenue	5,105	425	3,446	710%	3,705	73%
<b>Non-Exchange Revenue</b>						
Property rates	1,209,708	103,270	102,594	-1%	295,441	24%
Surcharges and Taxes	0	0		-		-
Fines, penalties and forfeits	131,396	3	30,650	1130352%	30,753	23%
Licenses and permits	0	0		-100%		-
Transfers and subsidies - Operational	1,139,415	6,738	7,684	14%	455,968	40%
Interest	18,345	1,529	2,143	40%	5,647	31%
Fuel Levy	0	0		-100%		-
Operational Revenue	0	0		-100%		-
Gains on disposal of Assets	0	0	0	-100%	0	-
Other Gains	0	0	84	8425100%	151	-
Discontinued Operations	0	0		-100%		-
<b>TOTAL OPERATIONAL REVENUE</b>	<b>7,960,575</b>	<b>699,096</b>	<b>657,469</b>	<b>-6%</b>	<b>2,232,361</b>	<b>28%</b>

## EXCHANGE REVENUE

### Electricity Revenue

The monthly billed revenue for electricity for the month amounts to R 366 million against the month budget of R445 million resulting in an un-favourable variance -6%. The variance is material.

The year-to-date actual electricity revenue as of end of September 2023 is R 1,048 billion which is 28% of the total budgeted revenue. The amount is below the year-to-date projection of R 1,303 billion by R 255 million.

### Water Revenue

The monthly billing for water service is R 83 million against the month budget of R77 million. The favourable variance is 8%. The variance is material.

The year-to-date actual revenue as of end of September 2023 is R 219 million which is 22% of the total budgeted revenue. The amount is below the year-to-date projection of R 258 million by R 39 million.

### Waste Water Revenue

The monthly billing for water service is R 26 million against the month budget of R26 million. The variance is 0%. The variance is not material. Please take note that the wastewater billing for households is based on water consumption.

The year-to-date actual revenue as of end of September 2023 is R 77 million which is 24% of the total budgeted revenue. The amount is below the year-to-date projection of R 80 million by R 3 million.

### Waste Management

The billing for the month for waste management is R 15 million against the month budget of R19 million. The unfavourable variance is -18%. The variance is material. Waste management as a service has been under-performing and has posted deficits in previous periods.

The year-to-date actual revenue as of end of September 2023 is R 47 million which is 21% of the total budgeted revenue. The amount is below the year-to-date projection of R 57 million by R 10 million.

### Sale of Goods and Rendering of Services

The monthly billing for Sale of Goods and Rendering of Services is R 3 million against the month budget of R 5 million. The un-favourable variance is -29%. The variance is material.

The year-to-date actual revenue as of end of September 2023 is R 8 million which is 17% of the total budgeted revenue. The amount is below the year-to-date projection of R 16 million by R 8 million.

## NON-EXCHANGE REVENUE

### Property Rates

The monthly billing for the month of September 2023 is R 102 million against the month budget of R103 million. The favourable variance is -1%. The variance is not material.

The year-to-date actual revenue as of end of September 2023 is R 295 million which is 24% of the total budgeted revenue. The amount is above the year-to-date projection of R 290 million by R 5 million.

### Fine, penalties and forfeits

The recorded revenue for the month of September is R 30 million against the month budget of R 3 million. The unfavourable variance is 1 130 352%. The variance is material.

The year-to-date actual revenue as of end of September 2023 is R 30 million which is 23% of the total budgeted revenue. The amount is below the year-to-date projection of R 39 million by R 9 million.

The recorded amount is an estimate for the quarter. The complete processing of fines on the financial system is performed at the end of the financial year. Engagements have been made with the traffic fines system provider to align and integrate the traffic fines system to the main financial system which will result in up-to-date balances.

### Transfers and Subsidies

The revenue recognised against this line items include the receipts of equitable share and revenue recognised from operational conditional grant and subsidies.

The revenue recognised for the month of September is R 7 million against the projections of R 6 million as informed by the National Treasury payment schedule.

The actual year-to-date movement is R 455 million against the projection of R 465 million. Please take note that conditional grant revenue is recognised only when the amounts has been spent and as such revenue recognised might be less than the receipts from the grantors because of non-expenditure.

Please refer to supporting tables SC6 and SC7(1) for more detail on operational grants.

### 3. Operational Expenditure

**Table 3 – Operational Expenditure by Type**

Summary Statement of Financial Performance: YTD Budget (Operational)						
Description	Approved Budget	Monthly Budget	Monthly actual	Monthly Variance	Year-To-Date Actual	%Year-To-Date Actual
<b>(Rands)(Thousands)</b>						
Employee related costs	1,533,206	122,500	105,393	-14%	315,602	21%
Remuneration of councillors	70,192	5,226	4,924	-6%	14,823	21%
Bulk purchases - electricity	2,440,770	292,774	359,503	23%	739,389	30%
Inventory consumed	1,099,364	72,186	179,198	148%	376,365	34%
Debt impairment	1,432,374	119,365	292,023	145%	292,023	20%
Depreciation and amortization	513,349	42,779	61,404	44%	92,105	18%
Interest	0	0	80,945	-	147,344	-
Contracted services	367,135	20,797	17,778	-15%	34,187	9%
Transfers and subsidies	2,200	183	0	-100%	18	1%
Irrecoverable debts written off	0	0	0	-	0	-
Operational costs	175,673	14,780	8,518	-42%	21,662	12%
Losses on Disposal of Assets	0	0	0	-	0	-
Other Losses	0	0	-6,327	-	95	-
<b>TOTAL OPERATIONAL EXPENDITURE</b>	<b>7,634,265</b>	<b>690,589</b>	<b>1,103,358</b>	<b>60%</b>	<b>2,033,613</b>	<b>27%</b>

#### Employee related costs

The actual expenditure incurred for employee cost for the month of September 2023 is R 105 million against the month budget of R 122 million. The favourable variance is -14%. The variance is material. The saving is due to budgeted but unfilled posts. The Human Resources department is still processing applications for vacancies which advertised in May, June and July 2023.

The year-to-date actual expenditure as of end of September 2023 is R 315 million which is 21% of the total budgeted expenditure. The amount is below the year-to-date projection of R 388 million by R 73 million.

#### Councillors Allowances

The actual expenditure incurred for councillors' allowances for the month of September 2023 is R 5 million against the monthly budget of R 5.2 million. The favourable variance is 2%. The variance is not material.

The year-to-date actual total expenditure as of end of September 2023 is R 14 million which is 21% of the total budgeted expenditure. The amount is below the year-to-date projection of R 15 million by R 1 million.



The variance is due to the annual adjustment which will only be implemented when the gazette on the Remuneration of Public Office Bearers is published later during the financial year.

#### Bulk purchases- Electricity

The expenditure incurred for the month of September amounts to R 359 million against the budget of R292 million resulting in an un-favourable variance of +23%. The variance is material.

The year-to-date actual total expenditure as of end of September 2023 is R 739 million which is 30% of the year-to-date budgeted expenditure. The amount is below the year-to-date projection of R 855 million by R 116 million.

#### Inventory consumed (inclusive of water inventory / bulk water)

The expenditure incurred for the month of September amounts to R 179 million against the budget of R 72 million resulting in a variance of 148%. The variance is material.

The year-to-date actual total expenditure as of end of September 2023 is R 376 million which is 34% of the total budgeted expenditure. The amount is above the year-to-date projection of R 202 million by R 174 million.

#### Debt Impairment

The estimated amount for the quarter was recorded during the month of September 2023 resulting in the high variance of 145% for the month.

The assessment for debt impairment is done annually and gets recorded on the financial system during the last month of the financial year.

#### Depreciation and assets impairment

Recorded expenditure for the month amounts to R 61 million against a projection of R44 million.

Depreciation and asset impairment are recorded at the end of a financial year after an assessment of the condition of all assets has been completed.

#### Finance Charges

The expenditure incurred for the month of September is R80 million. This is due to the high bulk creditors accounts mainly the Eskom account.

#### Contracted Services

The actual expenditure recognised for the month of September is R 17 million against the month budget of R 20 million. The favourable variance is 52%. The favourable variance of -15% is material.

The year-to-date actual total expenditure as of end of September 2023 is R 34 million which is 9% of the total budgeted expenditure. The amount is above the year-to-date projection of R 30 million by R 4 million.

The expenditure incurred at the beginning of a financial year is low due to procurement processes.

Transfers and subsidies

This line item is for the mayor's bursary programme.

Operational Costs

The actual expenditure recognised for the month of September is R 8 million against the month budget of R 14 million. The favourable variance is -42%. The variance is material.

The breakdown of the expenditure is attached as **Annexure B** of the report.

#### 4. In-year budget statement tables

**Table 4 – GT421 Emfuleni - Table C1 Monthly Budget Statement Summary – M03 September**

GT421 Emfuleni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		2,994,225	3,717,875	3,717,875	366,908	1,048,783	1,303,729	(254,947)	-20%	3,717,875
Service charges - Water		916,716	991,315	991,315	83,929	219,099	258,756	(39,657)	-15%	991,315
Service charges - Waste Water Management		303,963	322,935	322,935	26,659	77,779	80,972	(3,193)	-4%	322,935
Service charges - Waste management		179,659	229,283	229,283	15,649	47,349	57,271	(9,922)	-17%	229,283
Sale of Goods and Rendering of Services		48,430	49,369	49,369	3,769	8,310	16,494	(8,183)	-50%	49,369
Agency services							-	-		
Interest							-	-		
Interest earned from Receivables		91,430	128,135	128,135	11,327	31,344	31,244	100	0%	128,135
Interest from Current and Non Current Assets		5,887	89	89	1,105	3,844	6			89
Dividends							-	-		
Rent on Land							-	-		
Rental from Fixed Assets		15,437	17,448	17,448	1,506	4,138	5,417	(1,279)	-24%	17,448
Licence and permits		161	157	157	16	51	39	12	30%	157
Operational Revenue		16,483	5,105	5,105	3,446	3,705	1,276	2,429	190%	5,105
<b>Non-Exchange Revenue</b>										
Property rates		1,148,120	1,209,708	1,209,708	102,594	295,441	290,927	4,514	2%	1,209,708
Surcharges and Taxes							-	-		
Fines, penalties and forfeits		408,343	131,396	131,396	30,650	30,753	39	30,714	78294%	131,396
Licence and permits							-	-		
Transfers and subsidies - Operational		1,046,857	1,139,415	1,139,415	7,684	455,968	465,462	(9,494)	-2%	1,139,415
Interest		19,773	18,345	18,345	2,143	5,647	4,586	1,061	23%	18,345
Fuel Levy							-	-		
Operational Revenue							-	-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		31,310	-	-	84	151	-	151	-	-
Discontinued Operations							-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>7,226,796</b>	<b>7,960,575</b>	<b>7,960,575</b>	<b>657,469</b>	<b>2,232,361</b>	<b>2,516,218</b>	<b>(283,856)</b>	<b>-11%</b>	<b>7,960,575</b>
<b>Expenditure By Type</b>										
Employee related costs		1,251,424	1,533,206	1,533,206	105,393	315,602	388,072	(72,469)	-19%	1,533,206
Remuneration of councillors		63,542	70,192	70,192	4,924	14,823	15,678	(855)	-5%	70,192
Bulk purchases - electricity		2,700,546	2,440,770	2,440,770	359,503	739,389	855,893	(116,504)	-14%	2,440,770
Inventory consumed		1,472,966	1,099,364	1,104,372	179,198	376,365	202,704	173,661	86%	1,104,459
Debt impairment		1,514,134	1,432,374	1,432,374	292,023	292,023	-	292,023	-	1,432,374
Depreciation and amortisation		617,171	513,349	513,349	61,404	92,105	-	92,105	-	513,349
Interest		603,554	-	-	80,945	147,344	-	147,344	-	-
Contracted services		588,016	367,135	361,965	17,778	34,187	30,080	4,108	14%	362,175
Transfers and subsidies		2,003	2,200	2,200	-	18	317	(299)	-94%	2,200
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		254,456	175,673	175,935	8,518	21,662	17,743	3,919	22%	175,638
Losses on Disposal of Assets		61,019	-	-	-	-	-	-		-
Other Losses		1,430	-	-	(6,327)	95	-	95	-	-
<b>Total Expenditure</b>		<b>9,130,260</b>	<b>7,634,265</b>	<b>7,634,365</b>	<b>1,103,358</b>	<b>2,033,613</b>	<b>1,510,485</b>	<b>523,128</b>	<b>35%</b>	<b>7,634,365</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(1,903,464)	326,310	326,210	(445,889)	198,748	1,005,732	(806,984)	(0)	326,210
Transfers and subsidies - capital (in-kind)		120,761	215,820	215,820	-	-	-	-		215,820
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>

**Table 5 – GT421 Emfuleni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M03 September 2023**

GT421 Emfuleni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		1,028	2,000	2,000	-	-	500	(500)	-100%	2,000
Vote 04 - Corporate Services		35,199	28,310	28,210	791	791	7,053	(6,261)	-89%	28,210
Vote 05 - Basic Services		335,222	500,070	500,070	2,266	5,067	125,018	(119,951)	-96%	500,070
Vote 06 - Agriculture, Economic Development Planning & Human Settlement		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Community Development		508	11,750	11,750	-	-	2,938	(2,938)	-100%	11,750
<b>Total Capital Multi-year expenditure</b>	4,7	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>35,662</b>	<b>30,310</b>	<b>30,210</b>	<b>791</b>	<b>791</b>	<b>7,553</b>	<b>(6,761)</b>	<b>-90%</b>	<b>30,210</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35,662	30,310	30,210	791	791	7,553	(6,761)	-90%	30,210
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>8,750</b>	<b>8,750</b>	<b>-</b>	<b>-</b>	<b>1,458</b>	<b>(1,458)</b>	<b>-100%</b>	<b>8,750</b>
Community and social services		-	1,000	1,000	-	-	167	(167)	-100%	1,000
Sport and recreation		-	3,550	3,550	-	-	592	(592)	-100%	3,550
Public safety		-	4,200	4,200	-	-	700	(700)	-100%	4,200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>147,208</b>	<b>212,580</b>	<b>212,580</b>	<b>1,275</b>	<b>1,275</b>	<b>53,145</b>	<b>(51,870)</b>	<b>-98%</b>	<b>212,580</b>
Planning and development		93,452	193,080	193,080	1,275	1,275	48,270	(46,995)	-97%	193,080
Road transport		53,756	16,500	16,500	-	-	4,125	(4,125)	-100%	16,500
Environmental protection		-	3,000	3,000	-	-	750	(750)	-100%	3,000
<b>Trading services</b>		<b>189,088</b>	<b>290,490</b>	<b>290,490</b>	<b>991</b>	<b>3,792</b>	<b>72,623</b>	<b>(68,831)</b>	<b>-95%</b>	<b>290,490</b>
Energy sources		129,835	238,990	238,990	991	3,792	59,748	(55,956)	-94%	238,990
Water management		8,143	47,000	47,000	-	-	11,750	(11,750)	-100%	47,000
Waste water management		51,110	2,500	2,500	-	-	625	(625)	-100%	2,500
Waste management		-	2,000	2,000	-	-	500	(500)	-100%	2,000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>134,778</b>	<b>(128,921)</b>	<b>-96%</b>	<b>542,030</b>
<b>Funded by:</b>										
National Government		105,400	211,620	211,620	1,275	1,275	52,905	(51,630)	-98%	211,620
Provincial Government		39,485	4,200	4,200	-	-	1,050	(1,050)	-100%	4,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		4,480	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>149,365</b>	<b>215,820</b>	<b>215,820</b>	<b>1,275</b>	<b>1,275</b>	<b>53,955</b>	<b>(52,680)</b>	<b>-98%</b>	<b>215,820</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>222,593</b>	<b>326,310</b>	<b>326,210</b>	<b>1,782</b>	<b>4,583</b>	<b>81,553</b>	<b>(76,970)</b>	<b>-94%</b>	<b>326,210</b>
<b>Total Capital Funding</b>		<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>

**Table 6 – GT421 Emfuleni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M03 September**

**GT421 Emfuleni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		576	-	-	181	355	-	355	#DIV/0!	-
Vote 02 - Municipal Manager		-	7,229	7,229	-	-	1,807	(1,807)	-100.0%	7,229
Vote 03 - Financial Services		2,172,523	1,255,497	1,255,497	107,225	751,810	313,874	437,936	139.5%	1,255,497
Vote 04 - Corporate Services		35,080	2,500	2,500	21	41	625	(584)	-93.5%	2,500
Vote 05 - Basic Services		4,700,651	6,660,013	6,660,013	513,728	1,436,433	1,665,003	(228,570)	-13.7%	6,660,013
Vote 06 - Agriculture, Economic Development Planning & Human S		15,918	18,198	18,198	1,041	3,293	4,550	(1,257)	-27.6%	18,198
Vote 07 - Public Safety & Community Development		466,625	232,958	232,958	35,273	40,429	58,239	(17,810)	-30.6%	232,958
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>7,391,374</b>	<b>8,176,395</b>	<b>8,176,395</b>	<b>657,469</b>	<b>2,232,361</b>	<b>2,044,098</b>	<b>188,263</b>	<b>9.2%</b>	<b>8,176,395</b>
<b>Expenditure by Vote</b>	1									
Vote 01 - Executive & Council		137,715	169,976	169,976	12,422	35,570	42,494	(6,924)	-16.3%	169,976
Vote 02 - Municipal Manager		136,021	137,280	137,280	4,639	19,158	34,320	(15,163)	-44.2%	137,280
Vote 03 - Financial Services		1,088,270	511,512	511,512	137,946	238,530	127,878	110,652	86.5%	511,512
Vote 04 - Corporate Services		308,982	265,254	265,354	20,426	45,856	66,339	(20,483)	-30.9%	265,354
Vote 05 - Basic Services		6,325,321	5,758,446	5,758,446	846,503	1,518,069	1,439,612	78,457	5.4%	5,758,446
Vote 06 - Agriculture, Economic Development Planning & Human S		123,110	126,753	126,753	12,376	27,901	31,688	(3,788)	-12.0%	126,753
Vote 07 - Public Safety & Community Development		1,010,841	665,043	665,043	69,047	148,529	166,262	(17,733)	-10.7%	665,043
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>9,130,260</b>	<b>7,634,265</b>	<b>7,634,365</b>	<b>1,103,358</b>	<b>2,033,613</b>	<b>1,908,594</b>	<b>125,019</b>	<b>6.6%</b>	<b>7,634,365</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>135,505</b>	<b>63,244</b>	<b>46.7%</b>	<b>542,030</b>

**Table 7 – GT421 Emfuleni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M03 September**

GT421 Emfuleni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		2,994,225	3,717,875	3,717,875	366,908	1,048,783	1,303,729	(254,947)	-20%	3,717,875
Service charges - Water		916,716	991,315	991,315	83,929	219,099	258,756	(39,657)	-15%	991,315
Service charges - Waste Water Management		303,963	322,935	322,935	26,659	77,779	80,972	(3,193)	-4%	322,935
Service charges - Waste management		179,659	229,283	229,283	15,649	47,349	57,271	(9,922)	-17%	229,283
Sale of Goods and Rendering of Services		48,430	49,369	49,369	3,769	8,310	16,494	(8,183)	-50%	49,369
Agency services							-	-		
Interest							-	-		
Interest earned from Receivables		91,430	128,135	128,135	11,327	31,344	31,244	100	0%	128,135
Interest from Current and Non Current Assets		5,887	89	89	1,105	3,844	6			89
Dividends							-	-		
Rent on Land							-	-		
Rental from Fixed Assets		15,437	17,448	17,448	1,506	4,138	5,417	(1,279)	-24%	17,448
Licence and permits		161	157	157	16	51	39	12	30%	157
Operational Revenue		16,483	5,105	5,105	3,446	3,705	1,276	2,429	190%	5,105
<b>Non-Exchange Revenue</b>										
Property rates		1,148,120	1,209,708	1,209,708	102,594	295,441	290,927	4,514	2%	1,209,708
Surcharges and Taxes							-	-		
Fines, penalties and forfeits		408,343	131,396	131,396	30,650	30,753	39	30,714	78294%	131,396
Licence and permits							-	-		
Transfers and subsidies - Operational		1,046,857	1,139,415	1,139,415	7,684	455,968	465,462	(9,494)	-2%	1,139,415
Interest		19,773	18,345	18,345	2,143	5,647	4,586	1,061	23%	18,345
Fuel Levy							-	-		
Operational Revenue							-	-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		31,310	-	-	84	151	-	151	-	-
Discontinued Operations							-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>7,226,796</b>	<b>7,960,575</b>	<b>7,960,575</b>	<b>657,469</b>	<b>2,232,361</b>	<b>2,516,218</b>	<b>(283,856)</b>	<b>-11%</b>	<b>7,960,575</b>
<b>Expenditure By Type</b>										
Employee related costs		1,251,424	1,533,206	1,533,206	105,393	315,602	388,072	(72,469)	-19%	1,533,206
Remuneration of councillors		63,542	70,192	70,192	4,924	14,823	15,678	(855)	-5%	70,192
Bulk purchases - electricity		2,700,546	2,440,770	2,440,770	359,503	739,389	855,893	(116,504)	-14%	2,440,770
Inventory consumed		1,472,966	1,099,364	1,104,372	179,198	376,365	202,704	173,661	86%	1,104,459
Debt impairment		1,514,134	1,432,374	1,432,374	292,023	292,023	-	292,023	-	1,432,374
Depreciation and amortisation		617,171	513,349	513,349	61,404	92,105	-	92,105	-	513,349
Interest		603,554	-	-	80,945	147,344	-	147,344	-	-
Contracted services		588,016	367,135	361,965	17,778	34,187	30,080	4,108	14%	362,175
Transfers and subsidies		2,003	2,200	2,200	-	18	317	(299)	-94%	2,200
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		254,456	175,673	175,935	8,518	21,662	17,743	3,919	22%	175,638
Losses on Disposal of Assets		61,019	-	-	-	-	-	-		-
Other Losses		1,430	-	-	(6,327)	95	-	95	-	-
<b>Total Expenditure</b>		<b>9,130,260</b>	<b>7,634,265</b>	<b>7,634,365</b>	<b>1,103,358</b>	<b>2,033,613</b>	<b>1,510,485</b>	<b>523,128</b>	<b>35%</b>	<b>7,634,365</b>
<b>Surplus/(Deficit)</b>		<b>(1,903,464)</b>	<b>326,310</b>	<b>326,210</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>	<b>(806,984)</b>	<b>(0)</b>	<b>326,210</b>
Transfers and subsidies - capital (monetary allocations)		120,761	215,820	215,820	-	-	-	-		215,820
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(1,782,703)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>1,005,732</b>			<b>542,030</b>

**Table 8 – GT421 Emfuleni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M03 September**

GT421 Emfuleni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		1,028	2,000	2,000	-	-	500	(500)	-100%	2,000
Vote 04 - Corporate Services		35,199	28,310	28,210	791	791	7,053	(6,261)	-89%	28,210
Vote 05 - Basic Services		335,222	500,070	500,070	2,266	5,067	125,018	(119,951)	-96%	500,070
Vote 06 - Agriculture, Economic Development Planning & Human Settlement		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Community Development		508	11,750	11,750	-	-	2,938	(2,938)	-100%	11,750
<b>Total Capital Multi-year expenditure</b>	4,7	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>35,662</b>	<b>30,310</b>	<b>30,210</b>	<b>791</b>	<b>791</b>	<b>7,553</b>	<b>(6,761)</b>	<b>-90%</b>	<b>30,210</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35,662	30,310	30,210	791	791	7,553	(6,761)	-90%	30,210
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>8,750</b>	<b>8,750</b>	<b>-</b>	<b>-</b>	<b>1,458</b>	<b>(1,458)</b>	<b>-100%</b>	<b>8,750</b>
Community and social services		-	1,000	1,000	-	-	167	(167)	-100%	1,000
Sport and recreation		-	3,550	3,550	-	-	592	(592)	-100%	3,550
Public safety		-	4,200	4,200	-	-	700	(700)	-100%	4,200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>147,208</b>	<b>212,580</b>	<b>212,580</b>	<b>1,275</b>	<b>1,275</b>	<b>53,145</b>	<b>(51,870)</b>	<b>-98%</b>	<b>212,580</b>
Planning and development		93,452	193,080	193,080	1,275	1,275	48,270	(46,995)	-97%	193,080
Road transport		53,756	16,500	16,500	-	-	4,125	(4,125)	-100%	16,500
Environmental protection		-	3,000	3,000	-	-	750	(750)	-100%	3,000
<b>Trading services</b>		<b>189,088</b>	<b>290,490</b>	<b>290,490</b>	<b>991</b>	<b>3,792</b>	<b>72,623</b>	<b>(68,831)</b>	<b>-95%</b>	<b>290,490</b>
Energy sources		129,835	238,990	238,990	991	3,792	59,748	(55,956)	-94%	238,990
Water management		8,143	47,000	47,000	-	-	11,750	(11,750)	-100%	47,000
Waste water management		51,110	2,500	2,500	-	-	625	(625)	-100%	2,500
Waste management		-	2,000	2,000	-	-	500	(500)	-100%	2,000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>134,778</b>	<b>(128,921)</b>	<b>-96%</b>	<b>542,030</b>
<b>Funded by:</b>										
National Government		105,400	211,620	211,620	1,275	1,275	52,905	(51,630)	-98%	211,620
Provincial Government		39,485	4,200	4,200	-	-	1,050	(1,050)	-100%	4,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		4,480	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>149,365</b>	<b>215,820</b>	<b>215,820</b>	<b>1,275</b>	<b>1,275</b>	<b>53,955</b>	<b>(52,680)</b>	<b>-98%</b>	<b>215,820</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>222,593</b>	<b>326,310</b>	<b>326,210</b>	<b>1,782</b>	<b>4,583</b>	<b>81,553</b>	<b>(76,970)</b>	<b>-94%</b>	<b>326,210</b>
<b>Total Capital Funding</b>		<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>

One per cent of the capital budget was spent as of 30 September 2023. The approved capital budget amounts to R 542 129 900 (five hundred and forty-two one hundred and twenty-nine nine hundred rand). The capital expenditure is low at the beginning of the period due to procurement processes that are still unfolding.

The capital budget is funded by different sources of income, which are the national allocations in terms of Division of Revenue Act, Provincial allocation in term of provincial gazette of allocations to municipalities and the internal revenue from surpluses from municipal service charges.

The Capital expenditure per project is attached as **Annexure C**

**Table 9 – GT421 Emfuleni - Table C6 Monthly Budget Statement - Financial Position – M03 September**

GT421 Emfuleni - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		85,188	276,092	276,092	(85,102)	276,092
Trade and other receivables from exchange transactions		854,700	3,899,548	3,899,548	1,175,324	3,899,548
Receivables from non-exchange transactions		184,325	788,484	788,484	223,283	788,484
Current portion of non-current receivables						
Inventory		38,794	116,542	116,542	33,861	116,542
VAT		1,573,243	1,797,718	1,797,718	1,727,132	1,797,718
Other current assets		98,809	-	-	96,434	-
<b>Total current assets</b>		<b>2,835,060</b>	<b>6,878,383</b>	<b>6,878,383</b>	<b>3,170,932</b>	<b>6,878,383</b>
<b>Non current assets</b>						
Investments		16	14	14	16	14
Investment property		997,878	997,878	997,878	997,878	997,878
Property, plant and equipment		11,220,216	11,522,131	11,522,031	11,134,317	11,522,031
Biological assets						
Living and non-living resources						
Heritage assets		57	57	57	57	57
Intangible assets		15,745	20,754	20,754	15,397	20,754
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions						
Other non-current assets						
<b>Total non current assets</b>		<b>12,233,912</b>	<b>12,540,834</b>	<b>12,540,734</b>	<b>12,147,665</b>	<b>12,540,734</b>
<b>TOTAL ASSETS</b>		<b>15,068,973</b>	<b>19,419,217</b>	<b>19,419,117</b>	<b>15,318,597</b>	<b>19,419,117</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		0	-	-	0	-
Consumer deposits		63,483	65,059	65,059	64,081	65,059
Trade and other payables from exchange transactions		9,352,007	10,442,716	10,442,716	10,845,742	10,442,716
Trade and other payables from non-exchange transactions		48,634	-	-	47,482	-
Provision		169,991	152,552	152,552	169,991	152,552
VAT		192,918	(1,323,730)	(1,323,730)	332,671	(1,323,730)
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>9,827,034</b>	<b>9,336,598</b>	<b>9,336,598</b>	<b>11,459,967</b>	<b>9,336,598</b>
<b>Non current liabilities</b>						
Financial liabilities		(0)	-	-	(0)	-
Provision		387,091	210,237	210,237	387,091	210,237
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>387,091</b>	<b>210,237</b>	<b>210,237</b>	<b>387,091</b>	<b>210,237</b>
<b>TOTAL LIABILITIES</b>		<b>10,214,124</b>	<b>9,546,834</b>	<b>9,546,834</b>	<b>11,847,057</b>	<b>9,546,834</b>
<b>NET ASSETS</b>	2	<b>4,854,848</b>	<b>9,872,383</b>	<b>9,872,283</b>	<b>3,471,540</b>	<b>9,872,283</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		7,247,618	15,996,787	15,996,787	5,050,371	15,996,787
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>7,247,618</b>	<b>15,996,787</b>	<b>15,996,787</b>	<b>5,050,371</b>	<b>15,996,787</b>



**Table 10 – Cash Flow (municipal own template)**

<b>ACTUAL CASH FLOW FOR JULY 2023 TO JUNE 2024</b>			
	<b>JULY</b>	<b>AUG</b>	<b>Year to date</b>
	<b>Actual</b>	<b>Actual</b>	
	<b>2022</b>	<b>2022</b>	
<b>Opening balance</b>	<b>83,312,687</b>	<b>169,587,902</b>	
<b>TOTAL RECEIPTS</b>			
RATES	64,313,882	72,407,923	136,721,805
ELECTRICITY	99,329,319	147,462,189	246,791,508
PREPAID ELECTRICITY	19,777,688	27,373,141	47,150,829
REFUSE	6,975,562	8,226,095	15,201,657
SEWER	13,335,664	15,911,936	29,247,600
WATER	40,548,108	41,626,661	82,174,768
SUN DEBT	16,343,832	7,835,232	24,179,064
RENTAL OF FACILITIES	1,300,041	1,332,047	2,632,088
LICENCES AND PERMITS	12,990	21,670	34,660
FINES	100,725	2,513	103,238
INTEREST ON OUTSTANDING DEBTORS	11,131,200	12,388,910	23,520,111
EXCESS	26,558,292		26,558,292
OTHER	99,259	112,260	211,519
<b>TOTAL OPERATING</b>	<b>299,826,561</b>	<b>334,700,578</b>	<b>634,527,140</b>
INVESTMENTS WITHDRAWN			-
MIG/CAPITAL			-
EQUITABLE SHARE	444,177,000		444,177,000
GRANTS	912,667	2,200,000	3,112,667
HEALTH SUBSIDIES			-
RECEIVER OF REVENUE (VAT REFUND)			-
SHORT TERM LOAN RECEIVED			-
<b>SUB-TOTAL</b>	<b>445,089,667</b>	<b>2,200,000</b>	<b>447,289,667</b>
<b>TOTAL INCOME</b>	<b>744,916,228</b>	<b>336,900,578</b>	<b>1,081,816,806</b>
<b>TOTAL PAYMENTS</b>			
EMPLOYEE RELATED COSTS	129,617,544	58,797,973	188,415,517
COUNCILLOR REMUNERATION	4,882,200	5,017,070	9,899,270
ESKOM	321,766,940		321,766,940
RAND WATER			-
RECEIVER(VAT)			-
CAPITAL EXPENDITURE			-
REPAYMENT OF BORROWINGS			-
LEASES			-
INVESTMENTS MADE			-
INSURANCE PREMIUM			-
COURT ORDER		337,763,351	
GENERAL EXPENDITURE	202,374,328	28,442,352	230,816,680
<b>TOTAL EXPENDITURE</b>	<b>658,641,012</b>	<b>430,020,745</b>	<b>1,088,661,758</b>
<b>Bank Balance</b>	<b>169,587,902</b>	<b>76,467,736</b>	
<b>Investments - operational funds</b>	<b>738,036</b>	<b>742,460</b>	
<b>OPERATIONAL BANK BALANCE</b>	<b>170,325,938</b>	<b>77,210,195</b>	
(includes operational investment)			
<b>CASHBOOK BALANCE</b>	<b>169,587,902</b>	<b>76,467,736</b>	
	(0)	(0)	-

### Opening Balance

The municipality had a favourable bank balance at the beginning of the month of an amount of R 76 million and the closing balance is a positive amount of R 102 million. Please take note that Pillar no.1 of the Budget Funding Plan requires that the municipality should maintain a positive cash balance. Total inflows for the month of September 2023 were R 373 million while the outflows were R 347 million.



## PART 2 – SUPPORTING DOCUMENTATION

### 5. Debtors' Analysis

The total gross debtors balance as at the end of September 2023 is R8.455 billion which represents an increase of 3% or R232 million on the August 2023 balance of R 8.223 billion. In terms of consumption type the highest debtors' amounts relate to Water Consumption at 37% and Electricity Consumption at 22% of the total gross debtors. 83% of the debtors are older than 90 days.

Please also take note that debtors accounts were written off by the municipality in August 2021 in terms of a Council resolution.

**Table 11**

GT421 Emfuleni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September											
Description	Budget Year 2023/24										
	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	
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	110,411	87,790	72,397	71,621	59,755	58,087	346,930	2,105,188	2,912,179	2,641,581	37%
Trade and Other Receivables from Exchange Transactions - Electricity	365,430	209,569	150,179	89,921	86,088	86,901	475,071	784,766	2,247,925	1,522,747	22%
Receivables from Non-exchange Transactions - Property Rates	86,279	51,774	40,523	32,687	31,195	29,689	167,254	684,917	1,124,317	945,742	13%
Receivables from Exchange Transactions - Waste Water Management	29,661	27,370	20,533	18,937	17,515	17,060	101,919	571,683	804,677	727,114	10%
Receivables from Exchange Transactions - Waste Management	16,493	16,517	11,935	11,463	10,907	10,746	65,480	356,905	500,445	455,500	6%
Receivables from Exchange Transactions - Property Rental Debtors									-	-	0%
Interest on Arrear Debtor Accounts	13,510	12,468	12,446	12,567	12,342	13,097	74,902	210,715	362,047	323,622	5%
Recoverable unauthorised, irregular, fruitless and wasteful expenditure									-	-	0%
Other	31,765	22,432	16,469	16,293	15,965	17,937	90,912	292,237	504,010	433,344	6%
<b>Total By Income Source</b>	<b>653,549</b>	<b>427,920</b>	<b>324,481</b>	<b>253,489</b>	<b>233,766</b>	<b>233,517</b>	<b>1,322,468</b>	<b>5,006,411</b>	<b>8,455,601</b>	<b>7,049,651</b>	<b>100%</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	30,755	17,467	11,280	9,027	7,392	7,375	49,633	168,440	301,370	241,867	3%
Commercial	402,471	228,237	162,773	105,681	101,189	101,778	537,143	727,264	2,366,536	1,573,055	22%
Households	220,031	181,918	150,164	138,587	125,008	124,189	734,781	4,106,799	5,781,478	5,229,364	74%
Other	292	298	263	194	178	175	911	3,908	6,217	5,365	0%
<b>Total By Customer Group</b>	<b>653,549</b>	<b>427,920</b>	<b>324,481</b>	<b>253,489</b>	<b>233,766</b>	<b>233,517</b>	<b>1,322,468</b>	<b>5,006,411</b>	<b>8,455,601</b>	<b>7,049,651</b>	<b>100%</b>
	8%	5%	4%	3%	3%	3%	16%	59%	100%	83%	

## 6. Age Creditors Analysis

The creditors balance as of 30 September 2023 amounts to R 9.399 billion which represents a growth of R 588 million or 7% on the balance of R 8,810 billion in August 2023. The increase is due to the high bulk electricity accounts for the months of July and August 2023. The bank accounts were attached by creditors and the accounts could not be paid. The outstanding amounts also attract high interest which adds to the balance.

87% of the debt is older than 90 days. This is due to the bulk electricity and water creditors which have been outstanding for a long time. The Eskom and Rand Water creditors balances comprise 96% of the total creditors balance broken down as follows (83% + 13%) respectively.

**Table 12**

GT421 Emfuleni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	Budget Year 2023/24									Prior year totals for chart (same period)	
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	540,359	79,488	423,544	190,143	9,687	200,641	259,449	6,098,262	<b>7,801,573</b>	5,481,856	83%
Bulk Water	1,881	58,711	131,297	40,192	82,757	84,385	99,048	737,942	<b>1,236,212</b>	833,384	13%
Trade Creditors	22,388	2,183	20	85,472	37,904	20,438	44,135	149,403	<b>361,945</b>	277,691	4%
<b>Total By Customer Type</b>	<b>564,628</b>	<b>140,382</b>	<b>554,860</b>	<b>315,807</b>	<b>130,348</b>	<b>305,464</b>	<b>402,632</b>	<b>6,985,607</b>	<b>9,399,730</b>	6,592,931	<b>100%</b>
	6%	1%	6%	3%	1%	3%	4%	74%	<b>100%</b>		

## 7. Investment Portfolio Analysis

Investments held by the municipality are largely investments for unspent conditional grants.

**Table 13**

<b>CONSOLIDATED INVESTMENT REPORT FOR EMFULENI MUNICIPAL COUNCIL</b>														
<b>FOR THE MONTH ENDED SEPTEMBER 2023</b>														
Jeni Local Municipality														
INSTITUTION	PURPOSE	ACCOUNT NO	BALANCE AS ON 01-09-2023	INVESTMENTS MADE DURING THE MONTH	Interest Received	Interest Capitalised	TRANSFER BETWEEN INVESTMENTS	BANK CHARGES	INVESTMENTS WITHDRAWN DURING MONTH	BALANCE AS ON 30-09-2023	INTEREST RATES OBTAINED %	DATE INVESTMENT MADE	ORIGINAL AMOUNT INVESTED	
	<b>ON DEMAND / Call money - receive interest on a monthly basis</b>													
	<b>Investment allocated for specific purpose</b>													
	<b>NDR UNUTILISED CAPITAL RECEIPTS</b>													
Standard Bank	MIG	028606817#62	280.77			1.62				282	3.50%	30/03/2020	30,000,000.00	
Standard Bank	MIG	028606817#79	37,300.90			252.93				37,554	3.50%	04/11/2021	50,953,000.00	
Standard Bank	LIBRARY GRANT	028606817#80	36,373.39			246.64				36,620	3.50%	04/11/2021	7,170,000.00	
Standard Bank	MIG	028606817#81	3,270.30			22.18				3,292	3.50%	04/11/2021	2,000,000.00	
FNB	EEDMS	62942054420	18.08							18	4.10%	29/03/2022	1,000,000.00	
ABSA	MIG	4104154533	6,699.87			41.30				6,741	4.10%	20/06/2022	8,077,000.00	
FNB	LGSETA	63008226119	14.65							15	4.10%	20/06/2022	699,085.07	
FNB	INEP	63021882550	90.70							91	5.35%	25/11/2022	5,000,000.00	
FNB	FMG	63021883368	39.91							40	5.35%	25/11/2022	2,000,000.00	
FNB	Fire & Rescue	63027137686	70.33							70	5.35%	25/11/2022	3,900,000.00	
	<b>OPERATIONAL INVESTMENT</b>													
Nedbank	Insurance Reserves	03/7881044284#025	-							-	5.00%	03.12.2013	15,000,000.00	
	<b>Medium Term Investment</b>													
Standard Bank	Notice Investment	028606817#72	90.49			0.52				91	7.05%	12/07/2019	1,000,000.00	
Standard Bank	Eskom Reserves	028606817#77	0.09							0	3.50%	01/05/2019	128,000,000.00	
	<b>Called</b>													
ABSA	Bank Guarantee(Post Office)	9208236189	642,020.23			3,844.21				645,864	3.00%		55,000.00	
Standard Bank	Bank Guarantee(Mayors Vehicle)	028606817#075	435.54							436	3.20%	18/02/2019	759,829.55	
Sanlam	Shares	338568	15,754.50							15,755				
<b>Total</b>			<b>742,459.75</b>	<b>-</b>	<b>-</b>	<b>4,409.40</b>				<b>746,869.15</b>				

## 8. Allocation and Grants Receipts and Expenditure

**Table 14 - GT421 Emfuleni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M03 September**

GT421 Emfuleni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>988,775</b>	<b>1,079,629</b>	<b>1,079,629</b>	<b>3,628</b>	<b>447,912</b>	<b>450,515</b>	<b>(2,604)</b>	<b>-0.6%</b>	<b>1,079,629</b>
Energy Efficiency and Demand Side Management Grant	4,000	-	-	-	-	-	-	-	-
Equitable Share	971,080	1,066,025	1,066,025	-	444,185	444,177	8	0.0%	1,066,025
Expanded Public Works Programme Integrated Grant	1,799	1,242	1,242	-	-	310	(310)	-100.0%	1,242
Local Government Financial Management Grant	2,186	2,200	2,200	98	197	2,200	(2,003)	-91.1%	2,200
Municipal Infrastructure Grant	9,710	10,162	10,162	3,530	3,530	3,828	(299)	-7.8%	10,162
<b>Provincial Government:</b>	<b>39,819</b>	<b>43,457</b>	<b>43,457</b>	<b>3,214</b>	<b>6,425</b>	<b>10,864</b>	<b>(4,439)</b>	<b>-40.9%</b>	<b>43,457</b>
Capacity Building and Other Grants	39,819	43,457	43,457	3,214	6,425	10,864	(4,439)	-40.9%	43,457
<b>District Municipality:</b>	<b>11,403</b>	<b>13,830</b>	<b>13,830</b>	<b>821</b>	<b>1,590</b>	<b>3,457</b>	<b>(1,867)</b>	<b>-54.0%</b>	<b>13,830</b>
<i>Specify (Add grant description)</i>	11,403	13,830	13,830	821	1,590	3,457	(1,867)	-54.0%	13,830
<b>Other grant providers:</b>	<b>6,860</b>	<b>2,500</b>	<b>2,500</b>	<b>21</b>	<b>41</b>	<b>625</b>	<b>(584)</b>	<b>-93.5%</b>	<b>2,500</b>
<i>Arcelor Mittal</i>	3,115	-	-	-	-	-	-	-	-
<i>Education Training and Development Practices SETA</i>	3,745	2,500	2,500	21	41	625	(584)	-93.5%	2,500
<i>Registration of Deeds Trade Account</i>	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>1,046,857</b>	<b>1,139,415</b>	<b>1,139,415</b>	<b>7,684</b>	<b>455,968</b>	<b>465,462</b>	<b>(9,494)</b>	<b>-2.0%</b>	<b>1,139,415</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>120,761</b>	<b>211,620</b>	<b>211,620</b>	<b>-</b>	<b>-</b>	<b>73,299</b>	<b>(73,299)</b>	<b>-100.0%</b>	<b>211,620</b>
Integrated National Electrification Programme Grant	14,323	3,540	3,540	-	-	558	(558)	-100.0%	3,540
Municipal Infrastructure Grant	106,438	193,080	193,080	-	-	72,741	(72,741)	-100.0%	193,080
Neighbourhood Development Partnership Grant	-	15,000	15,000	-	-	-	-	-	15,000
<b>Provincial Government:</b>	<b>39,364</b>	<b>4,200</b>	<b>4,200</b>	<b>-</b>	<b>-</b>	<b>1,050</b>	<b>(1,050)</b>	<b>-100.0%</b>	<b>4,200</b>
<i>Capacity Building and Other Grants</i>	-	4,200	4,200	-	-	1,050	(1,050)	-100.0%	4,200
<i>Infrastructure Grant</i>	39,364	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>4,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<i>National Library South Africa</i>	360	-	-	-	-	-	-	-	-
<i>Product</i>	4,092	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>164,578</b>	<b>215,820</b>	<b>215,820</b>	<b>-</b>	<b>-</b>	<b>74,349</b>	<b>(74,349)</b>	<b>-100.0%</b>	<b>215,820</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>1,211,435</b>	<b>1,355,235</b>	<b>1,355,235</b>	<b>7,684</b>	<b>455,968</b>	<b>539,811</b>	<b>(83,843)</b>	<b>-15.5%</b>	<b>1,355,235</b>

**Table 15 - GT421 Emfuleni - Supporting Table SC71 Monthly Budget Statement - transfers and grant expenditure – M03 September**

GT421 Emfuleni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>1,660,061</b>	<b>817,004</b>	<b>810,613</b>	<b>149,033</b>	<b>295,126</b>	<b>450,515</b>	<b>(155,390)</b>	<b>-34.5%</b>	<b>812,503</b>
Energy Efficiency and Demand Side Management Grant		3,478	–	–	–	–	–	–	–	–
Equitable Share		1,641,552	803,400	797,009	145,893	291,326	444,177	(152,851)	-34.4%	798,899
Expanded Public Works Programme Integrated Grant		1,564	1,242	1,242	–	–	310	(310)	-100.0%	1,242
Local Government Financial Management Grant		1,555	2,200	2,200	98	295	2,200	(1,905)	-86.6%	2,200
Municipal Infrastructure Grant		11,911	10,162	10,162	3,042	3,504	3,828	(324)	-8.5%	10,162
<b>Provincial Government:</b>		<b>30,232</b>	<b>43,457</b>	<b>44,505</b>	<b>1,923</b>	<b>6,279</b>	<b>10,864</b>	<b>(4,585)</b>	<b>-42.2%</b>	<b>44,505</b>
Capacity Building and Other Grants		30,232	43,457	44,505	1,923	6,279	10,864	(4,585)	-42.2%	44,505
<b>District Municipality:</b>		<b>12</b>	<b>13,830</b>	<b>13,830</b>	<b>–</b>	<b>–</b>	<b>3,457</b>	<b>(3,457)</b>	<b>-100.0%</b>	<b>13,830</b>
Specify (Add grant description)		12	13,830	13,830	–	–	3,457	(3,457)	-100.0%	13,830
<b>Other grant providers:</b>		<b>7,275</b>	<b>2,500</b>	<b>2,500</b>	<b>–</b>	<b>–</b>	<b>625</b>	<b>(625)</b>	<b>-100.0%</b>	<b>2,500</b>
Arcelor Mittal		3,115	–	–	–	–	–	–	–	–
Education Training and Development Practices SETA		4,161	2,500	2,500	–	–	625	(625)	-100.0%	2,500
<b>Total operating expenditure of Transfers and Grants:</b>		<b>1,697,580</b>	<b>876,791</b>	<b>871,447</b>	<b>150,956</b>	<b>301,405</b>	<b>465,462</b>	<b>(164,057)</b>	<b>-35.2%</b>	<b>873,337</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>105,400</b>	<b>211,620</b>	<b>211,620</b>	<b>1,275</b>	<b>1,275</b>	<b>52,905</b>	<b>(51,630)</b>	<b>-97.6%</b>	<b>211,620</b>
Integrated National Electrification Programme Grant		12,456	3,540	3,540	–	–	885	(885)	-100.0%	3,540
Local Government Financial Management Grant		566	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		92,378	193,080	193,080	1,275	1,275	48,270	(46,995)	-97.4%	193,080
Neighbourhood Development Partnership Grant		–	15,000	15,000	–	–	3,750	(3,750)	-100.0%	15,000
<b>Provincial Government:</b>		<b>39,485</b>	<b>4,200</b>	<b>4,200</b>	<b>–</b>	<b>–</b>	<b>1,050</b>	<b>(1,050)</b>	<b>-100.0%</b>	<b>4,200</b>
Capacity Building and Other Grants		120	4,200	4,200	–	–	1,050	(1,050)	-100.0%	4,200
Infrastructure Grant		39,364	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other grant providers:</b>		<b>4,092</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
National Library South Africa		387	–	–	–	–	–	–	–	–
Product		4,092	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		<b>148,977</b>	<b>215,820</b>	<b>215,820</b>	<b>1,275</b>	<b>1,275</b>	<b>53,955</b>	<b>(52,680)</b>	<b>-97.6%</b>	<b>215,820</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>1,846,557</b>	<b>1,092,610</b>	<b>1,087,267</b>	<b>152,231</b>	<b>302,680</b>	<b>519,417</b>	<b>(216,737)</b>	<b>-41.7%</b>	<b>1,089,157</b>

## 9. Councillor and Board Member Allowances and Employee Benefits

Please take note that an upward adjustment has yet to be implemented pending the relevant government gazette.

**Table 16 - GT421 Emfuleni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September**

GT421 Emfuleni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		44,378	49,830	49,830	3,264	9,892	12,457	(2,565)	-21%	49,830
Pension and UIF Contributions		6,506	7,215	7,215	490	1,480	1,804	(324)	-18%	7,215
Medical Aid Contributions		1,039	1,057	1,057	95	284	264	20	7%	1,057
Motor Vehicle Allowance		8,285	8,833	8,833	769	2,249	2,208	41	2%	8,833
Cellphone Allowance		3,333	3,258	3,258	306	918	815	103	13%	3,258
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>63,542</b>	<b>70,192</b>	<b>70,192</b>	<b>4,924</b>	<b>14,823</b>	<b>17,548</b>	<b>(2,725)</b>	<b>-16%</b>	<b>70,192</b>
<b>% increase</b>	4		<b>10.5%</b>	<b>10.5%</b>						<b>10.5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		6,067	16,265	16,165	351	1,306	4,056	(2,751)	-68%	16,265
Pension and UIF Contributions		729	2,189	2,189	48	158	547	(390)	-71%	2,189
Medical Aid Contributions		114	176	176	12	36	44	(8)	-18%	176
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		448	1,632	1,632	38	114	408	(294)	-72%	1,632
Cellphone Allowance		82	200	200	5	18	50	(32)	-64%	200
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	17	17	0	0	4	(4)	-97%	17
Payments in lieu of leave		857	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,372	-	100	242	314	10			-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>9,668</b>	<b>20,479</b>	<b>20,479</b>	<b>696</b>	<b>1,945</b>	<b>5,120</b>	<b>(3,175)</b>	<b>-62%</b>	<b>20,479</b>
<b>% increase</b>	4		<b>111.8%</b>	<b>111.8%</b>						<b>111.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		689,544	863,055	863,055	57,971	174,354	215,764	(41,410)	-19%	863,055
Pension and UIF Contributions		168,028	216,925	216,925	14,480	43,573	54,232	(10,659)	-20%	216,925
Medical Aid Contributions		63,105	75,911	75,911	5,408	16,260	18,978	(2,718)	-14%	75,911
Overtime		120,130	124,997	124,607	10,235	29,908	31,169	(1,261)	-4%	124,657
Performance Bonus		51,992	73,669	73,669	6,489	18,337	18,418	(81)	0%	73,669
Motor Vehicle Allowance		58,679	93,991	93,991	5,567	16,793	23,498	(6,705)	-29%	93,991
Cellphone Allowance		4,233	5,000	5,000	366	1,099	1,250	(151)	-12%	5,000
Housing Allowances		4,436	4,888	4,888	381	1,142	1,222	(80)	-7%	4,888
Other benefits and allowances		10,192	18,431	18,631	765	2,242	4,658	(2,416)	-52%	18,631
Payments in lieu of leave		22,869	6,377	6,337	268	899	1,590	(691)	-43%	6,377
Long service awards		5,387	5,000	5,000	650	2,212	1,250	962	77%	5,000
Post-retirement benefit obligations	2	15,927	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		27,234	24,483	24,714	2,118	6,838	6,155	682	11%	24,624
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>1,241,756</b>	<b>1,512,727</b>	<b>1,512,727</b>	<b>104,697</b>	<b>313,657</b>	<b>378,184</b>	<b>(64,527)</b>	<b>-17%</b>	<b>1,512,727</b>
<b>% increase</b>	4		<b>21.8%</b>	<b>21.8%</b>						<b>21.8%</b>
<b>Total Parent Municipality</b>		<b>1,314,966</b>	<b>1,603,399</b>	<b>1,603,399</b>	<b>110,317</b>	<b>330,426</b>	<b>400,852</b>	<b>(70,426)</b>	<b>-18%</b>	<b>1,603,399</b>
			<b>21.9%</b>	<b>21.9%</b>						<b>21.9%</b>



## PART 3 – PROGRESS ON THE BUDGET FUNDING PLAN

### Positive Cash Flows

The municipality is required to maintain positive cash balances. Please also refer to Table 10 above.

Opening cash balance = R 76, 467, 736;  
Closing cash balance = R 102,515,938

### Reduction in non-core expenditure

Please take note of the comments on expenditure as made above. Please take note that the expenditure for the month exceeds the revenue.

### Trade Payables

Trade payables have increased as compared to the previous month as indicated earlier in the report.

### Cash and Short-term liquidity

The liquidity ratios will be indicated and measured correctly once the processing in the system for the annual financial statements is completed.

### Collection Rate

The average collection rate for the quarter is 57%. Payment by industries (Large Power Users) are now paid directly to ESKOM in terms of the judgement of the Gauteng High Court. This collection rate excludes the direct payments to ESKOM for the months of August and September 2023.

The collection rate per ward and supply area is attached hereto as **Annexure E**.

Total average collection	Jul-23	Aug-23	Sep-23	Average Q1
The total average quarterly collection of municipal property rates	59%	86%	91%	76%
The total average quarterly collection of electricity	37%	82%	40%	53%
The total average quarterly collection of Solid Waste	23%	30%	50%	33%
The total average quarterly collection of Wastewater	30%	39%	59%	42%
The total average quarterly collection of Sundries	78%	48%	39%	52%
The total average quarterly collection of VAT	39%	66%	36%	47%
The total average quarterly collection of Water	234%	46%	53%	74%
<b>The total average quarterly collection of all revenue excluding Equitable Share and conditional grants</b>	<b>50%</b>	<b>70%</b>	<b>50%</b>	<b>57%</b>

The collection rate per ward and supply area is attached hereto as **Annexure D**.

## Distribution losses

### Electricity

The losses are not available for the month of September 2023 because not all invoices have been received by the department. Electricity distribution losses for the month ended 30 June 2023 are 22.2% and the losses from the previous month were 22.8%. The norm in terms MFMA Circular 71 is 7% – 10%.

The reduction of electricity distribution is included in the SDBIP and the targeted decrease per annum is 2% which is dependent on the new meter installations being achieved and the TID conversion under being achieved. The municipality uses service providers in the TID process as the number of meters that needs to be converted is excessive and those service providers need to be paid.

It is however crucial that resources be directed to procurement of material, meter boxes. split pre-paid (Smart ready meters) other material required at the stores like cables, lugs etc. There also need to be a fleet improvement to the department as we only have at most 20-25% of the fleet operational.

### Water

Total water losses as at 30 September 2023 are an average of 64.35% or R206 million which also puts a risk on the realization of the budget and the debt relief program approved by the National Treasury. The norm in terms of MFMA Circular 123 is 15% - 30%.

Month	Water Purchased (kilolitres)	Water Billed (kilolitres)	Water losses (kilolitres)	Water losses (%)	Water losses (Rand)
Jul-23	8,078,039 kl	1,674,297 kl	6,403,742 kl	65.76%	R67,376,879
Aug-23	8,899,715 kl	1,768,499 kl	7,131,216 kl	66.56%	R75,136,122
Sep-23	8,353,889 kl	2,078,831 kl	6,275,058 kl	60.74%	R64,360,139
<b>Total / Average (Q1)</b>	<b>25,331,643 kl</b>	<b>5,521,627 kl</b>	<b>19,810,016 kl</b>	<b>64.35%</b>	<b>R206,873,140</b>

A Water Conservation and Water Demand Management program has been developed with Rand Water under Section 63 intervention. The TOR and specification have been completed and the process is now at Procurement under Rand Water. It is anticipated that the tender will be out in November 2023.

To address the high physical losses, some of the interventions identified in the WCWDM terms of reference have been partly implemented due to the urgency. These are;

1. Replacement of three bulk line valves:
2. Repairs to 1000 mm diameter bulk line water leak at Vanderbijlpark reservoirs
3. Replacement of 5 PRV' s at Waterdal pressure station
4. Appointment of Arrive providers for procurement of water smart meters has been concluded. Target of 5000 meters to be installed in 23/24 financial year.

PART 4 – PROGRESS ON ESKOM DEBT RELIEF (MFMA CIRCULAR 124)

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
6.1	The National Treasury will only request Eskom to write-off a municipality's arrear debt, if the municipality demonstrates to the National Treasury's satisfaction, that the municipality complied with paragraph 6.2 to 6.14 for a consecutive period of 12 months.	N/A	Will be measured after a period of twelve consecutive months.
6.2	Submission of written application	Yes	Done on 31 May 2023
	Council resolution	Yes	Council resolved on 18 April 2023
	Other information (6.3 to 6.14)	Yes	Council agreed on all conditions
	Failure to comply with 6.1 to 6.14 conditions	Yes	Approval was granted at the end of June 2023 effective 01 June 2023.
	Upload of resolution and information	Yes	Done
6.3	Maintain the Eskom Current Account - The muni must have paid within 30 days of receiving the invoice:	No	The municipal bank account was attached by Eskom and Rand Water during the month of June and July. There was a court judgement in July 2023 which appointed ESKOM as a collection agency for Emfuleni Electricity Revenue. As a result, agreement was reached with 216 business to pay electricity bill directly to ESKOM and this has affected the payment of the account for the month of July 2023. Payment of electrical services by Large Power Users for the months of August and September 2023 were paid directly to ESKOM. The calculation will only be done when the information has been received from ESKOM. The payments are recorded in the ESKOM invoice.
	(i) The Eskom current account; PLUS	No	Not done. Please refer to the above comment.
	(ii) Any payment arrangement i.r.o NEW DEBT (March 2023 or any subsequent current not paid until the date NT approved the debt relief application	No	Not done. Please refer to the above comment.

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
6.4	Table and adopt a funded MTREF with effect the 2023/24 MTREF aligning to condition 6.4 (also iro cashflow budgeting, depreciation, asset impairment and debt impairment, NO operating deficit on A4)	Yes	The final budget was approved with a budget funding plan. Depreciation was provided for as informed by the actual collection rate, The depreciation was provided for sufficiently, there is no deficit in table A4. Asset impairment can be determined accurately only at the end of the reporting period. <b>Progress on the Budget Funding Plan is reported on in the s71 narrative.</b>
6.5	Cost reflective tariffs – with effect the tabling of the 2023/24 MTREF the tabled and adopted MTREF submissions must include the municipality's completed tariff tool.	Yes	The completed tariff tool for the final budget was submitted with the application. MFMA Circular 124 was issued after the draft budget was tabled.
6.6	Water/ Electricity as collection tools	Yes	Approved policy was amended to follow the order. Further amendments as required by the NT letter of approval have now been made and the revised policy will serve in Council in due time.

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
	Partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity	Yes	<p>The following is proposed to the paragraph 21.2 page 17 of the credit control policy in order to be aligned to circular 124 requirements:</p> <p>21.2 Any payments received from debtors for service delivery by the Council shall be used to off-set debts to the Council in the order as highlighted hereunder or any other order as may be approved by Council from time to time: - The allocation will be on arrears as follows:</p> <ol style="list-style-type: none"> <li>a. Deposit</li> <li>b. Penalty/collection charges on arrear rates and services.</li> <li>c. Interest on Rates</li> <li>d. Rates.</li> <li>e. Interest on Water.</li> <li>f. Water</li> <li>g. Interest on sewerage</li> <li>h. Sewerage.</li> <li>i. Interest on refuse removal</li> <li>j. Refuse removal.</li> <li>k. Interest on sundries</li> <li>l. Interest on Electricity.</li> <li>m. Electricity</li> <li>n. Sundries (outside of normal consumer services).</li> </ol> <p>The next ordinary Council sits on 26 October 2023.</p>
	Report of identified defaulters and cut-offs (conventional Meters)	N/A	A list of disconnections for both employees and the general public. <b>Please refer to Annexure G.</b>
	System programming to restrict purchase of electricity (Prepaid Meters)	No	The programming is in progress. The current service provider who is installing electricity pre-paid meters has been engaged to allocate 10% of arrears in their area of supply. A new service provider has been appointed for the pre-paid sales and will allocate from the month of September 2023.
	Report of identified defaulters and restrictions / interruptions	N/A	A list of disconnections for both employees and the general public. <b>Please refer to Annexure G.</b>

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
	Amendment of policy to restrict supply of water	Yes	Approved policy was amended to follow the order. Further amendments as required by the NT letter of approval have now been made and the revised policy will serve in Council in due time.
	Amendment of policy to restrict purchase of electricity	Yes	Approved policy was amended to follow the order.
	System configuration to address the restriction	No	The programming is in progress.
	Amendment of policy to restrict supply of water	Yes	Approved policy was amended to follow the order.
	System configuration to address the restriction	No	The programming is in progress.
6.7	Maintain a minimum average quarterly collection of property rates and services charges	Yes	The collection rate for the quarter ended 30 September is 57%. The collection rate is affected by the High Court Judgement which directed that electricity payments by LPU's be made directly to Eskom. Payments for the months of August and September were made directly to Eskom.  <b>Please refer to Annexure D for detail per ward.</b>
	Report with statistics of implementation of credit control policy	N/A	<b>Water Revenue:</b> 1. Total meters read = 50 404 2. Total number of formal stands on valuation roll = 169 894 3. Total informal = +/- 15 544 4. Flat rate users = 43 565 5. Indigent users = 47 201 6. Total billed properties = 141 160
	Calculation of collection rate for Eskom supplied areas	Yes	<b>Please refer to Annexure D.</b>
	Report on areas where restrictions / interruptions could not be effected (Eskom areas)	N/A	Please refer to Annexure D. The report indicates collection in the areas that are Eskom supplied or jointly supplied by Eskom and the municipality.  A list of disconnections for both employees and the general public. <b>Please refer to Annexure G.</b>

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
	MOU between ELM and Eskom for revenue collection in Eskom supplied areas (S76 to 78 of MSA)	No	In progress. There is a court order which was issued during July ordering that Eskom become the collection agents. Discussion between Eskom and ELM are in progress.
	Progress report on the installation of smart prepaid meters	N/A	Please refer to the report regarding electricity. New electricity meters since 01 July 2023 = 704. 597 (Split Pre-paid Smart Ready), 6 (LPU's Metering Online), 101 (Smart Meters)
	Review debtors' book and consider write-offs of debt on a case-by-case basis in line with normal credit control processes	N/A	This will be done once the municipality has debt written-off by ESKOM.
	All new electricity connections should be smart prepaid meters from 1 July 2023	N/A	Please refer to the report regarding electricity. New electricity meters since 01 July 2023 = 704. 597 (Split Pre-paid Smart Ready), 6 (LPU's Metering Online), 101 (Smart Meters)
	Achieve a minimum collection rate of 80% (2023/24); 85% (2024/25) and 95% (2025/26)	Yes	The collection rate for the quarter ended 30 September is 57%. Please refer to the narration above.



#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
6.8	Completion of NT property rates reconciliation tool	Yes	<p>The variances identified in the recon submitted to NT.</p> <p>There was a total of 32,000 variances identified relating to properties. The following has been done:</p> <ul style="list-style-type: none"> <li>* The issues identified on category, tariff and zoning issues have been addressed through assistance by BCX.</li> <li>* Supplementary VR from July 2022 to June 2023 have been updated.</li> <li>* Subsequently all the errors have been cleaned up and updated on the system. The following issues are outstanding is currently WIP</li> <li>* Linking of services to approximately 28,000 properties</li> <li>* Backdating processing of levies/ service charges on the relevant properties</li> <li>* The reconciliation will be updated again at the end of Sep 2023 as Q1 for the 2023/24 and will submit to NT.</li> </ul>
	Develop action steps to address variances identified on the reconciliation	No	Please refer to the above comment
	Upload to GoMuni Portal	Yes	Uploaded on 31 July 2023
6.9	MFMA S71 Reporting - Monitoring of the implementation of the budget and budget funding plan	N/A	Please refer to the earlier narrative in this report.
	Include active intervention for slow progress in the narratives of the MFMA S71 report	N/A	Please refer to the earlier narrative in this report.
	Monthly progress report on FRP to GPT / Provincial Executive	N/A	Detail on the FRP will be availed by the Office of the MM directly to the NT and the GPT.
	Monthly progress report on FRP to NT: Municipal Financial Recovery Services (MFRS)	N/A	Detail on the FRP will be availed by the Office of the MM directly to the NT and the GPT.
6.10	Submission of progress report and evidence to GPT	Yes	Please refer to Annexure F which is a self-assessment certificate by the municipality. The certificate from the GPT will be solicited after completion of the s71 report.

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
	Request a copy of a signed compliance certificate	Yes	Please refer to above comment.
	Upload signed certificate to GoMuni Portal	Yes	The certificate will be uploaded once received from the GPT.
6.11	No facilitation of any borrowing	Yes	No facilitation of borrowing was done in the months of April to July 2023.
6.12	Must apportion and ring-fence in a sub-account to its primary bank account:	Yes	The bank accounts have been opened. However, no transacting has been done due to the bank attachment by ESKOM and Rand Water.  Further, LPU accounts are now paid directly to ESKOM. The first tranche of the Equitable Share was received when the bank accounts were attached and ESKOM and Rand Water allocated amounts to their accounts. The next tranche of the ES in December will be apportioned.
	a. all electricity, water and sanitation revenue the municipality collects in any month; and	No	Please refer to the comment above.
	b. the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation.	No	Please refer to the comment above.
	must monthly firstly apply the revenue in the sub-account (required per paragraph 6.12.1) to pay:	No	Please refer to the comment above.
	a. Eskom current account	No	Please refer to the comment above.
	b. and then secondly its bulk water current account	No	Please refer to the comment above.
	c. All other payments	No	Please refer to the comment above.
	Send/ Upload the bank statement for the ringfenced account to NT and GPT	No	Please refer to the comment above.

#	CONDITION	ACHIEVED	PROGRESS
		Yes/ No/ N/A	
6.13	The municipality must fully account for and correctly report on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per the written instruction of the National Treasury: Office of the Accountant General	N/A	No amounts have been written off by Eskom as yet.
6.14	Agreement to revoke NERSA licence on default	N/A	Council in its resolution to apply for the debt relief agreed to all the conditions in terms of FMA Circular 124.

## PART 5 – PROGRESS ON THE FINANCIAL RECOVERY PLAN

Progress reports on the implementation of the Financial Recovery Plan will be submitted separately by the Office of the Municipal Manager to the Gauteng Treasury and to the National Treasury.

## RECOMMENDATIONS

It is recommended that:

1. The EXCO takes note of the combined Monthly Budget Statement and Quarterly Report for the month of September 2023 which is terms of section 71 and 52(d) of the MFMA.
2. The EXCO, the Executive Mayor, the National and Provincial Treasuries should take note of the quarterly collection rate of 57% which was affected by Large Power Users paying electricity accounts directly to ESKOM as directed the Gauteng High Court.
3. The EXCO, the Executive Mayor, the National and Provincial Treasuries should take note of the high creditors and debtors amounts.
4. The EXCO, the Executive Mayor, the National and Provincial Treasuries should take note of the variances in revenue and expenditure.
5. The EXCO, the Executive Mayor, the National and Provincial Treasuries should take note of the progress on the implementation of the Budget Funding Plan.
6. The EXCO takes note of the progress on the implementation of the debt relief conditions as contained in MFMA Circular 124.,
7. The EXCO takes note of the proposed amendment to paragraph 21.2 of the Credit Control and Debt Collection Policy which should read as follows:  
 “Any payments received from debtors for service delivery by the Council shall be used to off-set debts to the Council in the order as highlighted hereunder or any other order as may be approved by Council from time to time: - The allocation will be on arrears as follows:
  - a. Deposit
  - b. Penalty/collection charges on arrear rates and services.
  - c. Interest on Rates
  - d. Rates.
  - e. Interest on Water.

- f. Water
  - g. Interest on sewerage
  - h. Sewerage.
  - i. Interest on refuse removal
  - j. Refuse removal.
  - k. Interest on sundries
  - l. Interest on Electricity.
  - m. Electricity
  - n. Sundries (outside of normal consumer services).”, and
8. The EXCO, the Executive Mayor, the National and Provincial Treasuries should take note that the progress report on the implementation of the Financial Recovery Plan will be submitted separately by the Office of the Municipal Manager.

GT421 Emfuleni - Table C1 Monthly Budget Statement Summary - M03 September

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	1,148,120	1,209,708	1,209,708	102,594	295,441	302,427	(6,986)	-2%	1,209,708
Service charges	4,394,563	5,261,408	5,261,408	493,145	1,393,010	1,315,352	77,658	6%	5,261,408
Investment revenue	5,887	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	5,887	89	89	1,105	3,844	22	3,822	17264%	89
Other own revenue	1,672,337	1,489,370	1,489,370	60,626	540,067	372,342	167,725	45%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>7,226,796</b>	<b>7,960,575</b>	<b>7,960,575</b>	<b>657,469</b>	<b>2,232,361</b>	<b>1,990,143</b>	<b>242,218</b>	<b>12%</b>	<b>7,960,575</b>
Employee costs	1,251,424	1,533,206	1,533,206	105,393	315,602	383,304	(67,701)		1,533,206
Remuneration of Councillors	63,542	70,192	70,192	4,924	14,823	17,548	(2,725)		70,192
Depreciation and amortisation	617,171	513,349	513,349	61,404	92,105	128,338	(36,232)		513,349
Interest	603,554	-	-	80,945	147,344	-	147,344		-
Inventory consumed and bulk purchases	4,173,512	3,540,134	3,545,142	538,701	1,115,754	886,310	229,444		3,545,142
Transfers and subsidies	2,003	2,200	2,200	-	18	550	(533)	-97%	2,200
Other expenditure	2,419,055	1,975,183	1,970,275	311,992	347,967	492,544	(144,578)	-29%	1,970,275
<b>Total Expenditure</b>	<b>9,130,260</b>	<b>7,634,265</b>	<b>7,634,365</b>	<b>1,103,358</b>	<b>2,033,613</b>	<b>1,908,594</b>	<b>125,019</b>	<b>7%</b>	<b>7,634,365</b>
<b>Surplus/(Deficit)</b>	<b>(1,903,464)</b>	<b>326,310</b>	<b>326,210</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>	<b>117,199</b>	<b>144%</b>	<b>326,210</b>
Transfers and subsidies - capital (monetary)	120,761	215,820	215,820	-	-	-	-		215,820
Transfers and subsidies - capital (in-kind)	43,816	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>	<b>117,199</b>	<b>144%</b>	<b>542,030</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>	<b>117,199</b>	<b>144%</b>	<b>542,030</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
Capital transfers recognised	149,365	215,820	215,820	1,275	1,275	53,955	(52,680)	-98%	215,820
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	222,593	326,310	326,210	1,782	4,583	81,553	(76,970)	-94%	326,210
<b>Total sources of capital funds</b>	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
<b>Financial position</b>									
Total current assets	2,835,036	6,878,383	6,878,383		3,170,932				6,878,383
Total non current assets	12,233,912	12,540,834	12,540,734		12,147,665				12,540,734
Total current liabilities	9,827,034	9,336,598	9,336,598		11,459,967				9,336,598
Total non current liabilities	387,091	210,237	210,237		387,091				210,237
Community wealth/Equity	7,247,618	15,996,787	15,996,787		5,050,371				15,996,787
<b>Cash flows</b>									
Net cash from (used) operating	(657,157)	-	-	-	-	-	-		-
Net cash from (used) investing	(371,942)	14	14	-	16	4	(12)	-341%	14
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>(899,696)</b>	<b>276,106</b>	<b>276,106</b>	<b>-</b>	<b>85,179</b>	<b>276,095</b>	<b>190,916</b>	<b>69%</b>	<b>85,178</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	653,549	427,920	324,481	253,489	233,766	233,517	1,322,468	5,006,411	8,455,601
<b>Creditors Age Analysis</b>									
Total Creditors	564,628	140,382	554,860	315,807	130,348	305,464	402,632	6,985,607	9,399,730

GT421 Emfuleni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		1,223,522	1,255,456	1,255,456	106,031	304,373	313,864	(9,491)	-3%	1,255,456
Executive and council		576	7,229	7,229	181	355	1,807	(1,452)	-80%	7,229
Finance and administration		1,222,946	1,248,227	1,248,227	105,850	304,017	312,057	(8,039)	-3%	1,248,227
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		467,799	229,600	229,600	35,654	41,833	57,400	(15,567)	-27%	229,600
Community and social services		414,444	137,606	137,606	31,194	32,383	34,401	(2,019)	-6%	137,606
Sport and recreation		1	0	0	-	0	0	0	46%	0
Public safety		471	38,236	38,236	60	76	9,559	(9,483)	-99%	38,236
Housing		8,932	9,229	9,229	752	2,256	2,307	(51)	-2%	9,229
Health		43,952	44,529	44,529	3,648	7,119	11,132	(4,014)	-36%	44,529
<i>Economic and environmental services</i>		1,120,838	237,381	237,381	8,137	455,895	59,345	396,550	668%	237,381
Planning and development		1,117,240	235,881	235,881	5,258	452,992	58,970	394,022	668%	235,881
Road transport		3,356	1,500	1,500	2,879	2,903	375	2,528	674%	1,500
Environmental protection		242	-	-	-	0	-	0	#DIV/0!	-
<i>Trading services</i>		4,579,215	6,453,957	6,453,957	507,648	1,430,260	1,613,489	(183,230)	-11%	6,453,957
Energy sources		3,047,376	4,039,406	4,039,406	373,521	1,066,303	1,009,851	56,452	6%	4,039,406
Water management		951,967	1,377,340	1,377,340	87,240	228,580	344,335	(115,755)	-34%	1,377,340
Waste water management		393,868	603,768	603,768	30,595	86,300	150,942	(64,642)	-43%	603,768
Waste management		186,003	433,444	433,444	16,292	49,077	108,361	(59,284)	-55%	433,444
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	7,391,374	8,176,395	8,176,395	657,469	2,232,361	2,044,098	188,263	9%	8,176,395
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		1,757,845	1,160,167	1,157,338	189,312	366,278	289,502	76,776	27%	1,157,338
Executive and council		183,064	184,488	186,413	11,945	35,799	46,478	(10,679)	-23%	186,413
Finance and administration		1,555,848	948,311	943,595	175,964	326,768	236,181	90,587	38%	943,595
Internal audit		18,933	27,368	27,330	1,404	3,710	6,842	(3,132)	-46%	27,330
<i>Community and public safety</i>		849,185	545,271	548,219	56,677	120,690	136,855	(16,165)	-12%	548,219
Community and social services		513,589	206,787	206,757	26,062	39,664	51,694	(12,030)	-23%	206,757
Sport and recreation		28,111	25,965	25,995	2,195	6,119	6,494	(375)	-6%	25,995
Public safety		169,087	189,227	189,227	14,965	43,189	47,307	(4,118)	-9%	189,227
Housing		65,812	47,976	47,976	7,841	14,249	11,994	2,255	19%	47,976
Health		72,586	75,315	78,264	5,613	17,470	19,365	(1,896)	-10%	78,264
<i>Economic and environmental services</i>		585,225	534,953	535,198	36,926	80,925	133,795	(52,871)	-40%	535,198
Planning and development		148,691	255,016	255,261	12,820	36,961	63,811	(26,850)	-42%	255,261
Road transport		371,524	243,848	243,848	21,659	37,217	60,962	(23,745)	-39%	243,848
Environmental protection		65,010	36,090	36,090	2,448	6,746	9,023	(2,276)	-25%	36,090
<i>Trading services</i>		5,937,083	5,392,939	5,392,674	820,361	1,465,449	1,348,209	117,241	9%	5,392,674
Energy sources		3,404,867	3,090,132	3,090,117	443,393	852,928	772,532	80,396	10%	3,090,117
Water management		2,002,789	1,781,699	1,781,699	301,865	504,136	445,425	58,711	13%	1,781,699
Waste water management		312,753	298,003	298,003	43,279	59,343	74,501	(15,158)	-20%	298,003
Waste management		216,673	223,104	222,854	31,824	49,043	55,751	(6,708)	-12%	222,854
<i>Other</i>		921	935	935	82	271	234	37	16%	935
<b>Total Expenditure - Functional</b>	3	9,130,260	7,634,265	7,634,365	1,103,358	2,033,613	1,908,594	125,019	7%	7,634,365
<b>Surplus/ (Deficit) for the year</b>		(1,738,887)	542,130	542,030	(445,889)	198,748	135,505	63,244	47%	542,030

**GT421 Emfuleni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 01 - Executive & Council	1	576	-	-	181	355	-	355	#DIV/0!	-
Vote 02 - Municipal Manager		-	7,229	7,229	-	-	1,807	(1,807)	-100.0%	7,229
Vote 03 - Financial Services		2,172,523	1,255,497	1,255,497	107,225	751,810	313,874	437,936	139.5%	1,255,497
Vote 04 - Corporate Services		35,080	2,500	2,500	21	41	625	(584)	-93.5%	2,500
Vote 05 - Basic Services		4,700,651	6,660,013	6,660,013	513,728	1,436,433	1,665,003	(228,570)	-13.7%	6,660,013
Vote 06 - Agriculture, Economic Development Planning & Human Se		15,918	18,198	18,198	1,041	3,293	4,550	(1,257)	-27.6%	18,198
Vote 07 - Public Safety & Community Development		466,625	232,958	232,958	35,273	40,429	58,239	(17,810)	-30.6%	232,958
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>7,391,374</b>	<b>8,176,395</b>	<b>8,176,395</b>	<b>657,469</b>	<b>2,232,361</b>	<b>2,044,098</b>	<b>188,263</b>	<b>9.2%</b>	<b>8,176,395</b>
<b>Expenditure by Vote</b>										
Vote 01 - Executive & Council	1	137,715	169,976	169,976	12,422	35,570	42,494	(6,924)	-16.3%	169,976
Vote 02 - Municipal Manager		136,021	137,280	137,280	4,639	19,158	34,320	(15,163)	-44.2%	137,280
Vote 03 - Financial Services		1,088,270	511,512	511,512	137,946	238,530	127,878	110,652	86.5%	511,512
Vote 04 - Corporate Services		308,982	265,254	265,354	20,426	45,856	66,339	(20,483)	-30.9%	265,354
Vote 05 - Basic Services		6,325,321	5,758,446	5,758,446	846,503	1,518,069	1,439,612	78,457	5.4%	5,758,446
Vote 06 - Agriculture, Economic Development Planning & Human Se		123,110	126,753	126,753	12,376	27,901	31,688	(3,788)	-12.0%	126,753
Vote 07 - Public Safety & Community Development		1,010,841	665,043	665,043	69,047	148,529	166,262	(17,733)	-10.7%	665,043
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>9,130,260</b>	<b>7,634,265</b>	<b>7,634,365</b>	<b>1,103,358</b>	<b>2,033,613</b>	<b>1,908,594</b>	<b>125,019</b>	<b>6.6%</b>	<b>7,634,365</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>135,505</b>	<b>63,244</b>	<b>46.7%</b>	<b>542,030</b>

GT421 Emfuleni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		2,994,225	3,717,875	3,717,875	366,908	1,048,783	929,469	119,314	13%	3,717,875
Service charges - Water		916,716	991,315	991,315	83,929	219,099	247,829	(28,730)	-12%	991,315
Service charges - Waste Water Management		303,963	322,935	322,935	26,659	77,779	80,734	(2,955)	-4%	322,935
Service charges - Waste management		179,659	229,283	229,283	15,649	47,349	57,321	(9,972)	-17%	229,283
Sale of Goods and Rendering of Services		48,430	49,369	49,369	3,769	8,310	12,342	(4,032)	-33%	49,369
Agency services								-		
Interest								-		
Interest earned from Receivables		91,430	128,135	128,135	11,327	31,344	32,034	(690)	-2%	128,135
Interest from Current and Non Current Assets		5,887	89	89	1,105	3,844	22			89
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		15,437	17,448	17,448	1,506	4,138	4,362	(224)	-5%	17,448
Licence and permits		161	157	157	16	51	39	12	30%	157
Operational Revenue		16,483	5,105	5,105	3,446	3,705	1,276	2,429	190%	5,105
<b>Non-Exchange Revenue</b>										
Property rates		1,148,120	1,209,708	1,209,708	102,594	295,441	302,427	(6,986)	-2%	1,209,708
Surcharges and Taxes								-		
Fines, penalties and forfeits		408,343	131,396	131,396	30,650	30,753	32,849	(2,095)		131,396
Licence and permits								-		
Transfers and subsidies - Operational		1,046,857	1,139,415	1,139,415	7,684	455,968	284,854	171,114		1,139,415
Interest		19,773	18,345	18,345	2,143	5,647	4,586	1,061		18,345
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		31,310	-	-	84	151	-	151		-
Discontinued Operations										
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>7,226,796</b>	<b>7,960,575</b>	<b>7,960,575</b>	<b>657,469</b>	<b>2,232,361</b>	<b>1,990,143</b>	<b>242,218</b>	<b>12%</b>	<b>7,960,575</b>
<b>Expenditure By Type</b>										
Employee related costs		1,251,424	1,533,206	1,533,206	105,393	315,602	383,304	(67,701)	-18%	1,533,206
Remuneration of councillors		63,542	70,192	70,192	4,924	14,823	17,548	(2,725)	-16%	70,192
Bulk purchases - electricity		2,700,546	2,440,770	2,440,770	359,503	739,389	610,193	129,197		2,440,770
Inventory consumed		1,472,966	1,099,364	1,104,372	179,198	376,365	276,118	100,247		1,104,372
Debt impairment		1,514,134	1,432,374	1,432,374	292,023	292,023	358,094	(66,071)	-18%	1,432,374
Depreciation and amortisation		617,171	513,349	513,349	61,404	92,105	128,338	(36,232)	-28%	513,349
Interest		603,554	-	-	80,945	147,344	-	147,344	#DIV/0!	-
Contracted services		588,016	367,135	361,965	17,778	34,187	90,579	(56,392)	-62%	361,965
Transfers and subsidies		2,003	2,200	2,200	-	18	550	(533)	-97%	2,200
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		254,456	175,673	175,935	8,518	21,662	43,871	(22,210)	-51%	175,935
Losses on Disposal of Assets		61,019	-	-	-	-	-	-		-
Other Losses		1,430	-	-	(6,327)	95	-	95		-
<b>Total Expenditure</b>		<b>9,130,260</b>	<b>7,634,265</b>	<b>7,634,365</b>	<b>1,103,358</b>	<b>2,033,613</b>	<b>1,908,594</b>	<b>125,019</b>	<b>7%</b>	<b>7,634,365</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		120,761	215,820	215,820	-	-	-	-		215,820
Transfers and subsidies - capital (in-kind)		43,816	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>			<b>542,030</b>
Income Tax										
<b>Surplus/(Deficit) after income tax</b>		<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>			<b>542,030</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>			<b>542,030</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent subsidiary transactions										
<b>Surplus/ (Deficit) for the year</b>		<b>(1,738,887)</b>	<b>542,130</b>	<b>542,030</b>	<b>(445,889)</b>	<b>198,748</b>	<b>81,550</b>			<b>542,030</b>



GT421 Emfuleni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		1,028	2,000	2,000	-	-	500	(500)	-100%	2,000
Vote 04 - Corporate Services		35,199	28,310	28,210	791	791	7,053	(6,261)	-89%	28,210
Vote 05 - Basic Services		335,222	500,070	500,070	2,266	5,067	125,018	(119,951)	-96%	500,070
Vote 06 - Agriculture, Economic Development Planning & Human Settlement		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Community Development		508	11,750	11,750	-	-	2,938	(2,938)	-100%	11,750
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4.7	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 05 - Basic Services		-	-	-	-	-	-	-	-	-
Vote 06 - Agriculture, Economic Development Planning & Human Settlement		-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Community Development		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>		<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>35,662</b>	<b>30,310</b>	<b>30,210</b>	<b>791</b>	<b>791</b>	<b>7,553</b>	<b>(6,761)</b>	<b>-90%</b>	<b>30,210</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35,662	30,310	30,210	791	791	7,553	(6,761)	-90%	30,210
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>8,750</b>	<b>8,750</b>	<b>-</b>	<b>-</b>	<b>2,188</b>	<b>(2,188)</b>	<b>-100%</b>	<b>8,750</b>
Community and social services		-	1,000	1,000	-	-	250	(250)	-100%	1,000
Sport and recreation		-	3,550	3,550	-	-	888	(888)	-100%	3,550
Public safety		-	4,200	4,200	-	-	1,050	(1,050)	-100%	4,200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>147,208</b>	<b>212,580</b>	<b>212,580</b>	<b>1,275</b>	<b>1,275</b>	<b>53,145</b>	<b>(51,870)</b>	<b>-98%</b>	<b>212,580</b>
Planning and development		93,452	193,080	193,080	1,275	1,275	48,270	(46,995)	-97%	193,080
Road transport		53,756	16,500	16,500	-	-	4,125	(4,125)	-100%	16,500
Environmental protection		-	3,000	3,000	-	-	750	(750)	-100%	3,000
<b>Trading services</b>		<b>189,088</b>	<b>290,490</b>	<b>290,490</b>	<b>991</b>	<b>3,792</b>	<b>72,623</b>	<b>(68,831)</b>	<b>-95%</b>	<b>290,490</b>
Energy sources		129,835	238,990	238,990	991	3,792	59,748	(55,956)	-94%	238,990
Water management		8,143	47,000	47,000	-	-	11,750	(11,750)	-100%	47,000
Waste water management		51,110	2,500	2,500	-	-	625	(625)	-100%	2,500
Waste management		-	2,000	2,000	-	-	500	(500)	-100%	2,000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>
<b>Funded by:</b>										
National Government		105,400	211,620	211,620	1,275	1,275	52,905	(51,630)	-98%	211,620
Provincial Government		39,485	4,200	4,200	-	-	1,050	(1,050)	-100%	4,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		4,480	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>149,365</b>	<b>215,820</b>	<b>215,820</b>	<b>1,275</b>	<b>1,275</b>	<b>53,955</b>	<b>(52,680)</b>	<b>-98%</b>	<b>215,820</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>222,593</b>	<b>326,310</b>	<b>326,210</b>	<b>1,782</b>	<b>4,583</b>	<b>81,553</b>	<b>(76,970)</b>	<b>-94%</b>	<b>326,210</b>
<b>Total Capital Funding</b>		<b>371,958</b>	<b>542,130</b>	<b>542,030</b>	<b>3,057</b>	<b>5,858</b>	<b>135,508</b>	<b>(129,650)</b>	<b>-96%</b>	<b>542,030</b>

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure

**GT421 Emfuleni - Table C6 Monthly Budget Statement - Financial Position - M03 September**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		85,164	276,092	276,092	(85,102)	276,092
Trade and other receivables from exchange transactions		854,700	3,899,548	3,899,548	1,175,324	3,899,548
Receivables from non-exchange transactions		184,325	788,484	788,484	223,283	788,484
Current portion of non-current receivables						
Inventory		38,794	116,542	116,542	33,861	116,542
VAT		1,573,243	1,797,718	1,797,718	1,727,132	1,797,718
Other current assets		98,809	-	-	96,434	-
<b>Total current assets</b>		<b>2,835,036</b>	<b>6,878,383</b>	<b>6,878,383</b>	<b>3,170,932</b>	<b>6,878,383</b>
<b>Non current assets</b>						
Investments		16	14	14	16	14
Investment property		997,878	997,878	997,878	997,878	997,878
Property, plant and equipment		11,220,216	11,522,131	11,522,031	11,134,317	11,522,031
Biological assets						
Living and non-living resources						
Heritage assets		57	57	57	57	57
Intangible assets		15,745	20,754	20,754	15,397	20,754
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions						
Other non-current assets						
<b>Total non current assets</b>		<b>12,233,912</b>	<b>12,540,834</b>	<b>12,540,734</b>	<b>12,147,665</b>	<b>12,540,734</b>
<b>TOTAL ASSETS</b>		<b>15,068,948</b>	<b>19,419,217</b>	<b>19,419,117</b>	<b>15,318,597</b>	<b>19,419,117</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		0	-	-	0	-
Consumer deposits		63,483	65,059	65,059	64,081	65,059
Trade and other payables from exchange transactions		9,352,007	10,442,716	10,442,716	10,845,742	10,442,716
Trade and other payables from non-exchange transactions		48,634	-	-	47,482	-
Provision		169,991	152,552	152,552	169,991	152,552
VAT		192,918	(1,323,730)	(1,323,730)	332,671	(1,323,730)
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>9,827,034</b>	<b>9,336,598</b>	<b>9,336,598</b>	<b>11,459,967</b>	<b>9,336,598</b>
<b>Non current liabilities</b>						
Financial liabilities		(0)	-	-	(0)	-
Provision		387,091	210,237	210,237	387,091	210,237
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>387,091</b>	<b>210,237</b>	<b>210,237</b>	<b>387,091</b>	<b>210,237</b>
<b>TOTAL LIABILITIES</b>		<b>10,214,124</b>	<b>9,546,834</b>	<b>9,546,834</b>	<b>11,847,057</b>	<b>9,546,834</b>
<b>NET ASSETS</b>	2	<b>4,854,824</b>	<b>9,872,383</b>	<b>9,872,283</b>	<b>3,471,540</b>	<b>9,872,283</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		7,247,618	15,996,787	15,996,787	5,050,371	15,996,787
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>7,247,618</b>	<b>15,996,787</b>	<b>15,996,787</b>	<b>5,050,371</b>	<b>15,996,787</b>

GT421 Emfuleni - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		783,043	-	-	-	-	-	-	-	-
Service charges		3,134,237	-	-	-	-	-	-	-	-
Other revenue		758,681	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		996,359	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital		166,621	-	-	-	-	-	-	-	-
Interest		4,138	-	-	-	-	-	-	-	-
Dividends										
<b>Payments</b>										
Suppliers and employees		(6,496,490)	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		(3,745)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(657,157)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		16	14	14	-	16	4	12	341%	14
<b>Payments</b>										
Capital assets		(371,958)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(371,942)</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>16</b>	<b>4</b>	<b>(12)</b>	<b>-341%</b>	<b>14</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1,029,099)</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>16</b>	<b>4</b>			<b>14</b>
Cash/cash equivalents at beginning:		129,403	276,092	276,092	(14,600)	85,164	276,092			85,164
Cash/cash equivalents at month/year end:		(899,696)	276,106	276,106		85,179	276,095			85,178

GT421 Emfuleni - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		6.6%	6.7%	6.7%	7.2%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		129.7%	65.3%	65.3%	215.7%	65.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	28.8%	73.7%	73.7%	27.7%	73.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	3.0%	3.0%	-0.7%	3.0%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		15.7%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	56.0%	56.0%	0.0%	56.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	9.0%	9.0%	0.0%	9.0%
Employee costs	Employee costs/Total Revenue - capital revenue		17.3%	19.3%	19.3%	14.1%	19.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		15.4%	12.7%	12.7%	6.2%	12.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16.9%	6.4%	6.4%	6.6%	0.9%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

GT421 Emfuleni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2023/24										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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	110,411	87,790	72,397	71,621	59,755	58,087	346,930	2,105,188	2,912,179	2,641,581	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	365,430	209,569	150,179	89,921	86,088	86,901	475,071	784,766	2,247,925	1,522,747	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	86,279	51,774	40,523	32,687	31,195	29,689	167,254	684,917	1,124,317	945,742	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	29,661	27,370	20,533	18,937	17,515	17,060	101,919	571,683	804,677	727,114	-	-
Receivables from Exchange Transactions - Waste Management	1600	16,493	16,517	11,935	11,463	10,907	10,746	65,480	356,905	500,445	455,500	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-	-	-
Interest on Arrear Debtor Accounts	1810	13,510	12,468	12,446	12,567	12,342	13,097	74,902	210,715	362,047	323,622	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	31,765	22,432	16,469	16,293	15,965	17,937	90,912	292,237	504,010	433,344	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>653,549</b>	<b>427,920</b>	<b>324,481</b>	<b>253,489</b>	<b>233,766</b>	<b>233,517</b>	<b>1,322,468</b>	<b>5,006,411</b>	<b>8,455,601</b>	<b>7,049,651</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>		<b>607622889</b>	<b>417433921</b>	<b>378292579</b>	<b>#####</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,422,212</b>	<b>5,018,862</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	30,755	17,467	11,280	9,027	7,392	7,375	49,633	168,440	301,370	241,867	-	-
Commercial	2300	402,471	228,237	162,773	105,681	101,189	101,778	537,143	727,264	2,366,536	1,573,055	-	-
Households	2400	220,031	181,918	150,164	138,587	125,008	124,189	734,781	4,106,799	5,781,478	5,229,364	-	-
Other	2500	292	298	263	194	178	175	911	3,908	6,217	5,365	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>653,549</b>	<b>427,920</b>	<b>324,481</b>	<b>253,489</b>	<b>233,766</b>	<b>233,517</b>	<b>1,322,468</b>	<b>5,006,411</b>	<b>8,455,601</b>	<b>7,049,651</b>	<b>-</b>	<b>-</b>

**GT421 Emfuleni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September**

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	540,359	79,488	423,544	190,143	9,687	200,641	259,449	6,098,262	7,801,573
Bulk Water	0200	1,881	58,711	131,297	40,192	82,757	84,385	99,048	737,942	1,236,212
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	22,388	2,183	20	85,472	37,904	20,438	44,135	149,403	361,945
Auditor General	0800									-
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>564,628</b>	<b>140,382</b>	<b>554,860</b>	<b>315,807</b>	<b>130,348</b>	<b>305,464</b>	<b>402,632</b>	<b>6,985,607</b>	<b>9,399,730</b>



GT421 Emfuleni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		988,775	1,079,629	1,079,629	3,628	447,912	269,907	178,005	66.0%	1,079,629
Energy Efficiency and Demand Side Management Grant		4,000	-	-	-	-	-	-	-	-
Equitable Share		971,080	1,066,025	1,066,025	-	444,185	266,506	177,679	66.7%	1,066,025
Expanded Public Works Programme Integrated Grant		1,799	1,242	1,242	-	-	311	(311)	-100.0%	1,242
Local Government Financial Management Grant		2,186	2,200	2,200	98	197	550	(353)	-64.3%	2,200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	9,710	10,162	10,162	3,530	3,530	2,541	989	38.9%	10,162
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		39,819	43,457	43,457	3,214	6,425	10,864	(4,439)	-40.9%	43,457
Capacity Building and Other Grants		39,819	43,457	43,457	3,214	6,425	10,864	(4,439)	-40.9%	43,457
Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		11,403	13,830	13,830	821	1,590	3,457	(1,867)	-54.0%	13,830
Specify (Add grant description)		11,403	13,830	13,830	821	1,590	3,457	(1,867)	-54.0%	13,830
<b>Other grant providers:</b>		6,860	2,500	2,500	21	41	625	(584)	-93.5%	2,500
Arcelor Mittal		3,115	-	-	-	-	-	-	-	-
Compensation Commissioner (Compensation Fund)		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		3,745	2,500	2,500	21	41	625	(584)	-93.5%	2,500
Registration of Deeds Trade Account		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	1,046,857	1,139,415	1,139,415	7,684	455,968	284,854	171,114	60.1%	1,139,415
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		120,761	211,620	211,620	-	-	52,905	(52,905)	-100.0%	211,620
Integrated National Electrification Programme Grant		14,323	3,540	3,540	-	-	885	(885)	-100.0%	3,540
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		106,438	193,080	193,080	-	-	48,270	(48,270)	-100.0%	193,080
Neighbourhood Development Partnership Grant		-	15,000	15,000	-	-	3,750	(3,750)	-100.0%	15,000
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		39,364	4,200	4,200	-	-	1,050	(1,050)	-100.0%	4,200
Capacity Building and Other Grants		-	4,200	4,200	-	-	1,050	(1,050)	-100.0%	4,200
Infrastructure Grant		39,364	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		4,452	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
National Library South Africa		360	-	-	-	-	-	-	-	-
Product		4,092	-	-	-	-	-	-	-	-
South African Development Partnership Agency		-	-	-	-	-	-	-	-	-
Traditional Affairs		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	164,578	215,820	215,820	-	-	53,955	(53,955)	-100.0%	215,820
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	1,211,435	1,355,235	1,355,235	7,684	455,968	338,809	117,159	34.6%	1,355,235



GT421 Emfuleni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		1,660,061	817,004	810,613	149,033	295,126	203,248	91,878	45.2%	810,613
Energy Efficiency and Demand Side Management Grant		3,478	-	-	-	-	-	-	-	-
Equitable Share		1,641,552	803,400	797,009	145,893	291,326	199,847	91,479	45.8%	797,009
Expanded Public Works Programme Integrated Grant		1,564	1,242	1,242	-	-	311	(311)	-100.0%	1,242
Local Government Financial Management Grant		1,555	2,200	2,200	98	295	550	(255)	-46.4%	2,200
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		11,911	10,162	10,162	3,042	3,504	2,541	964	37.9%	10,162
<b>Provincial Government:</b>		30,232	43,457	44,505	1,923	6,279	11,055	(4,776)	-43.2%	44,505
Capacity Building and Other Grants		30,232	43,457	44,505	1,923	6,279	11,055	(4,776)	-43.2%	44,505
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		12	13,830	13,830	-	-	3,457	(3,457)	-100.0%	13,830
Specify (Add grant description)		12	13,830	13,830	-	-	3,457	(3,457)	-100.0%	13,830
<b>Other grant providers:</b>		7,275	2,500	2,500	-	-	625	(625)	-100.0%	2,500
Arcelor Mittal		3,115	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		4,161	2,500	2,500	-	-	625	(625)	-100.0%	2,500
<b>Total operating expenditure of Transfers and Grants:</b>		1,697,580	876,791	871,447	150,956	301,405	218,386	83,019	38.0%	871,447
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		105,400	211,620	211,620	1,275	1,275	52,905	(51,630)	-97.6%	211,620
Integrated National Electrification Programme Grant		12,456	3,540	3,540	-	-	885	(885)	-100.0%	3,540
Local Government Financial Management Grant		566	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		92,378	193,080	193,080	1,275	1,275	48,270	(46,995)	-97.4%	193,080
Neighbourhood Development Partnership Grant		-	15,000	15,000	-	-	3,750	(3,750)	-100.0%	15,000
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		39,485	4,200	4,200	-	-	1,050	(1,050)	-100.0%	4,200
Capacity Building and Other Grants		120	4,200	4,200	-	-	1,050	(1,050)	-100.0%	4,200
Infrastructure Grant		39,364	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		4,480	-	-	-	-	-	-	-	-
Discount Benefit Scheme (Housing		-	-	-	-	-	-	-	-	-
National Library South Africa		387	-	-	-	-	-	-	-	-
Product		4,092	-	-	-	-	-	-	-	-
South African Development Partnership Agency		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		149,365	215,820	215,820	1,275	1,275	53,955	(52,680)	-97.6%	215,820
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		1,846,945	1,092,610	1,087,267	152,231	302,680	272,341	30,339	11.1%	1,087,267

GT421 Emfuleni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		44,378	49,830	49,830	3,264	9,892	12,457	(2,565)	-21%	49,830
Pension and UIF Contributions		6,506	7,215	7,215	490	1,480	1,804	(324)	-18%	7,215
Medical Aid Contributions		1,039	1,057	1,057	95	284	264	20	7%	1,057
Motor Vehicle Allowance		8,285	8,833	8,833	769	2,249	2,208	41	2%	8,833
Cellphone Allowance		3,333	3,258	3,258	306	918	815	103	13%	3,258
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>63,542</b>	<b>70,192</b>	<b>70,192</b>	<b>4,924</b>	<b>14,823</b>	<b>17,548</b>	<b>(2,725)</b>	<b>-16%</b>	<b>70,192</b>
<b>% increase</b>	4		<b>10.5%</b>	<b>10.5%</b>						<b>10.5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		6,067	16,265	16,165	351	1,306	4,056	(2,751)	-68%	16,165
Pension and UIF Contributions		729	2,189	2,189	48	158	547	(390)	-71%	2,189
Medical Aid Contributions		114	176	176	12	36	44	(8)	-16%	176
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		448	1,632	1,632	38	114	408	(294)	-72%	1,632
Cellphone Allowance		82	200	200	5	18	50	(32)	-64%	200
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1	17	17	0	0	4	(4)	-97%	17
Payments in lieu of leave		857	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,372	-	100	242	314	10	-	-	100
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>9,668</b>	<b>20,479</b>	<b>20,479</b>	<b>696</b>	<b>1,945</b>	<b>5,120</b>	<b>(3,175)</b>	<b>-62%</b>	<b>20,479</b>
<b>% increase</b>	4		<b>111.8%</b>	<b>111.8%</b>						<b>111.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		689,544	863,055	863,055	57,971	174,354	215,764	(41,410)	-19%	863,055
Pension and UIF Contributions		168,028	216,925	216,925	14,480	43,573	54,232	(10,659)	-20%	216,925
Medical Aid Contributions		63,105	75,911	75,911	5,408	16,260	18,978	(2,718)	-14%	75,911
Overtime		120,130	124,997	124,607	10,235	29,908	31,169	(1,261)	-4%	124,607
Performance Bonus		51,992	73,669	73,669	6,489	18,337	18,418	(81)	0%	73,669
Motor Vehicle Allowance		58,679	93,991	93,991	5,567	16,793	23,498	(6,705)	-29%	93,991
Cellphone Allowance		4,233	5,000	5,000	366	1,099	1,250	(151)	-12%	5,000
Housing Allowances		4,436	4,888	4,888	381	1,142	1,222	(80)	-7%	4,888
Other benefits and allowances		10,192	18,431	18,631	765	2,242	4,658	(2,416)	-52%	18,631
Payments in lieu of leave		22,869	6,377	6,337	268	899	1,590	(691)	-43%	6,337
Long service awards		5,387	5,000	5,000	650	2,212	1,250	962	77%	5,000
Post-retirement benefit obligations		15,927	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		27,234	24,463	24,714	2,118	6,838	6,155	682	11%	24,714
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>1,241,756</b>	<b>1,512,727</b>	<b>1,512,727</b>	<b>104,697</b>	<b>313,657</b>	<b>378,184</b>	<b>(64,527)</b>	<b>-17%</b>	<b>1,512,727</b>
<b>% increase</b>	4		<b>21.8%</b>	<b>21.8%</b>						<b>21.8%</b>
<b>Total Parent Municipality</b>		<b>1,314,966</b>	<b>1,603,399</b>	<b>1,603,399</b>	<b>110,317</b>	<b>330,426</b>	<b>400,852</b>	<b>(70,426)</b>	<b>-18%</b>	<b>1,603,399</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Board Fees</b>		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Executive members Board</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>1,314,966</b>	<b>1,603,399</b>	<b>1,603,399</b>	<b>110,317</b>	<b>330,426</b>	<b>400,852</b>	<b>(70,426)</b>	<b>-18%</b>	<b>1,603,399</b>
<b>% increase</b>	4		<b>21.9%</b>	<b>21.9%</b>						<b>21.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>1,251,424</b>	<b>1,533,206</b>	<b>1,533,206</b>	<b>105,393</b>	<b>315,602</b>	<b>383,304</b>	<b>(67,701)</b>	<b>-18%</b>	<b>1,533,206</b>

GT421 Emfuleni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b><u>Monthly expenditure performance trend</u></b>									
July	1,638	45,169	45,169	2,056	2,056	45,169	43,113	95.4%	0%
August	1,674	45,169	45,169	745	745	90,338	89,594	99.2%	0%
September	7,885	45,169	45,169	3,057	3,057	135,508	132,450	97.7%	1%
October	13,864	45,169	45,169	-	-	180,677	180,677	100.0%	0%
November	23,654	45,169	45,169	-	-	225,846	225,846	100.0%	0%
December	25,464	45,169	45,169	-	-	271,015	271,015	100.0%	0%
January	57,562	45,169	45,169	-	-	316,184	316,184	100.0%	0%
February	15,286	45,169	45,169	-	-	361,353	361,353	100.0%	0%
March	7,458	45,169	45,169	-	-	406,523	406,523	100.0%	0%
April	18,984	45,169	45,169	-	-	451,692	451,692	100.0%	-
May	39,437	45,169	45,169	-	-	496,861	496,861	100.0%	-
June	159,051	45,169	45,169	-	-	542,030	542,030	100.0%	-
<b>Total Capital expenditure</b>	<b>371,958</b>	<b>542,030</b>	<b>542,030</b>	<b>5,858</b>					



Revetments							-		
Promenades							-		
Capital Spares							-		
Information and Communication Infrastructure	-	1,950	1,950	-	-	488	488	100.0%	1,950
Data Centres	-	1,500	1,500	-	-	375	375	100.0%	1,500
Core Layers	-	450	450	-	-	113	113	100.0%	450
Distribution Layers							-		
Capital Spares							-		
<b>Community Assets</b>	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Halls	-	-	-	-	-	-	-		-
Centres	-	-	-	-	-	-	-		-
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries	-	-	-	-	-	-	-		-
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police							-		
Purls	-	-	-	-	-	-	-		-
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Indoor Facilities							-		
Outdoor Facilities	-	-	-	-	-	-	-		-
Capital Spares							-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
<b>Other assets</b>	-	1,000	1,000	-	-	250	250	100.0%	1,000
Operational Buildings	-	1,000	1,000	-	-	250	250	100.0%	1,000
Municipal Offices							-		
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		
Yards							-		
Stores							-		
Laboratories							-		
Training Centres							-		
Manufacturing Plant							-		
Depots							-		
Capital Spares	-	1,000	1,000	-	-	250	250	100.0%	1,000
Housing	-	-	-	-	-	-	-		-
Staff Housing							-		

Social Housing								-		
Capital Spares								-		
<b>Biological or Cultivated Assets</b>								-		
Biological or Cultivated Assets								-		
<b>Intangible Assets</b>		<b>4,667</b>	<b>4,667</b>				<b>1,167</b>	<b>1,167</b>	100.0%	<b>4,667</b>
Servitudes								-		
Licences and Rights		4,667	4,667				1,167	1,167	100.0%	4,667
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		2,500	2,500				625	625	100.0%	2,500
Load Settlement Software Applications								-		
Unspecified		2,167	2,167				542	542	100.0%	2,167
<b>Computer Equipment</b>		<b>2,411</b>	<b>6,050</b>	<b>6,050</b>	<b>791</b>	<b>791</b>	<b>1,513</b>	<b>721</b>	47.7%	<b>6,050</b>
Computer Equipment		2,411	6,050	6,050	791	791	1,513	721	47.7%	6,050
<b>Furniture and Office Equipment</b>		<b>452</b>	<b>2,000</b>	<b>2,000</b>			<b>500</b>	<b>500</b>	100.0%	<b>2,000</b>
Furniture and Office Equipment		452	2,000	2,000			500	500	100.0%	2,000
<b>Machinery and Equipment</b>		<b>28</b>	<b>10,860</b>	<b>10,760</b>			<b>2,690</b>	<b>2,690</b>	100.0%	<b>10,760</b>
Machinery and Equipment		28	10,860	10,760			2,690	2,690	100.0%	10,760
<b>Transport Assets</b>		<b>33,475</b>	<b>22,000</b>	<b>22,000</b>			<b>5,500</b>	<b>5,500</b>	100.0%	<b>22,000</b>
Transport Assets		33,475	22,000	22,000			5,500	5,500	100.0%	22,000
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>151,138</b>	<b>295,422</b>	<b>295,322</b>	<b>2,066</b>	<b>2,066</b>	<b>73,831</b>	<b>71,765</b>	<b>97.2%</b>	<b>295,322</b>









Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	10	-	-	-	-	-	-	-	-	-
Computer Equipment	10	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	19,494	16,532	16,247	309	309	4,119	3,810	92.5%	16,247	
Furniture and Office Equipment	19,494	16,532	16,247	309	309	4,119	3,810	92.5%	16,247	
<b>Machinery and Equipment</b>	-	-	200	-	-	-	-	-	-	200
Machinery and Equipment	-	-	200	-	-	-	-	-	-	200
<b>Transport Assets</b>	4,269	-	-	-	-	-	-	-	-	-
Transport Assets	4,269	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	554,664	504,576	505,780	24,518	68,691	126,048	57,357	45.5%	505,780



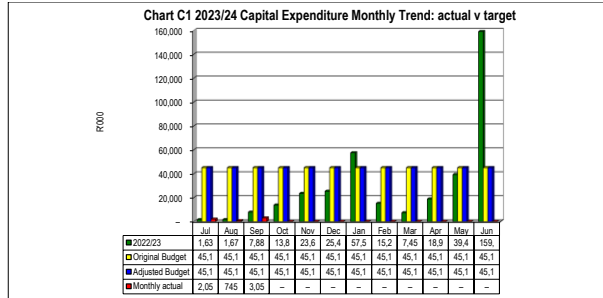
Distribution Layers										
Capital Spares										
<b>Community Assets</b>	<b>24,890</b>	<b>23,036</b>	<b>23,036</b>	<b>4,130</b>	<b>6,196</b>	<b>5,759</b>	<b>(437)</b>	<b>-7.6%</b>	<b>23,036</b>	
Community Facilities	13,708	13,532	13,532	-	-	3,383	3,383	100.0%	13,532	
Halls	2,171	2,514	2,514	-	-	628	628	100.0%	2,514	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	2,660	1,242	1,242	-	-	310	310	100.0%	1,242	
Fire/Ambulance Stations	256	326	326	-	-	81	81	100.0%	326	
Testing Stations	1,243	254	254	-	-	63	63	100.0%	254	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	4,065	5,355	5,355	-	-	1,339	1,339	100.0%	5,355	
Cemeteries/Crematoria	1,159	867	867	-	-	217	217	100.0%	867	
Police	-	-	-	-	-	-	-	-	-	
Purfs	1,745	-	-	-	-	-	-	-	-	
Public Open Space	410	2,976	2,976	-	-	744	744	100.0%	2,976	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	11,182	9,504	9,504	4,130	6,196	2,376	(3,820)	-160.8%	9,504	
Indoor Facilities	2,214	-	-	-	-	-	-	-	-	
Outdoor Facilities	8,968	9,504	9,504	4,130	6,196	2,376	(3,820)	-160.8%	9,504	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	<b>49,650</b>	<b>33,111</b>	<b>33,111</b>	<b>6,308</b>	<b>9,462</b>	<b>8,278</b>	<b>(1,184)</b>	<b>-14.3%</b>	<b>33,111</b>	
Operational Buildings	273	390	390	-	-	98	98	100.0%	390	
Municipal Offices	226	343	343	-	-	86	86	100.0%	343	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	48	47	47	-	-	12	12	100.0%	47	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	49,376	32,721	32,721	6,308	9,462	8,180	(1,282)	-15.7%	32,721	
Staff Housing	253	323	323	-	-	81	81	100.0%	323	
Social Housing	49,124	32,398	32,398	6,308	9,462	8,100	(1,363)	-16.8%	32,398	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	<b>1,412</b>	<b>2,684</b>	<b>2,684</b>	<b>-</b>	<b>-</b>	<b>671</b>	<b>671</b>	<b>100.0%</b>	<b>2,684</b>	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,412	2,684	2,684	-	-	671	671	100.0%	2,684	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,412	2,684	2,684	-	-	671	671	100.0%	2,684	

<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		2,897	6,495	6,495	650	975	1,624	649	40.0%	6,495
Computer Equipment		2,897	6,495	6,495	650	975	1,624	649	40.0%	6,495
<b>Furniture and Office Equipment</b>		2,010	5,223	5,223	290	435	1,306	871	66.7%	5,223
Furniture and Office Equipment		2,010	5,223	5,223	290	435	1,306	871	66.7%	5,223
<b>Machinery and Equipment</b>		3,403	3,050	3,050	582	873	763	(110)	-14.4%	3,050
Machinery and Equipment		3,403	3,050	3,050	582	873	763	(110)	-14.4%	3,050
<b>Transport Assets</b>		28,358	2,737	2,737	3,475	5,212	684	(4,528)	-661.8%	2,737
Transport Assets		28,358	2,737	2,737	3,475	5,212	684	(4,528)	-661.8%	2,737
<b>Land</b>		3,216	-	-	-	-	-	-		-
Land		3,216	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	1	617,171	513,349	513,349	61,404	92,105	128,338	36,232	28.2%	513,349



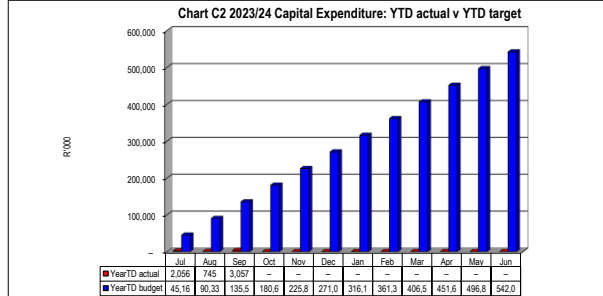
**Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target**

Month	2022/23	Original Budget	Adjusted Budget	Monthly actual
Jul	1,638	45,169	45,169	2,056
Aug	1,574	45,169	45,169	745
Sep	7,885	45,169	45,169	3,057
Oct	13,864	45,169	45,169	-
Nov	23,554	45,169	45,169	-
Dec	29,464	45,169	45,169	-
Jan	57,562	45,169	45,169	-
Feb	15,286	45,169	45,169	-
Mar	7,458	45,169	45,169	-
Apr	18,984	45,169	45,169	-
May	39,437	45,169	45,169	-
Jun	159,051	45,169	45,169	-



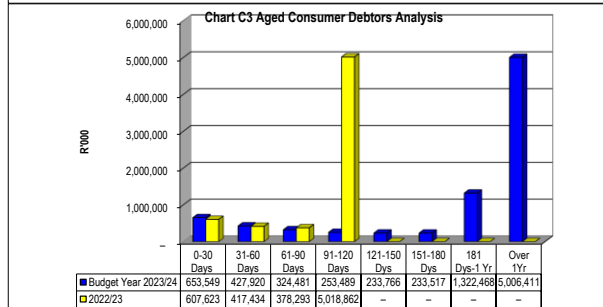
**Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target**

Month	YearTD actual	YearTD budget
Jul	2,056	45,169
Aug	745	90,338
Sep	3,057	135,508
Oct	-	180,677
Nov	-	225,846
Dec	-	271,015
Jan	-	316,184
Feb	-	361,353
Mar	-	406,523
Apr	-	451,692
May	-	496,861
Jun	-	542,030



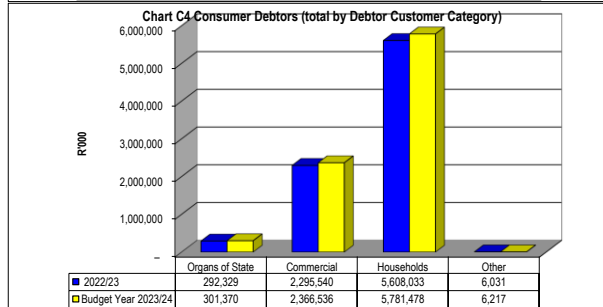
**Chart C3 Aged Consumer Debtors Analysis**

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr
Budget Year 2023/24	653,549	427,920	324,481	253,489	233,766	233,517	1,322,468	5,006,411
2022/23	607,623	417,434	378,293	5,018,862	-	-	-	-



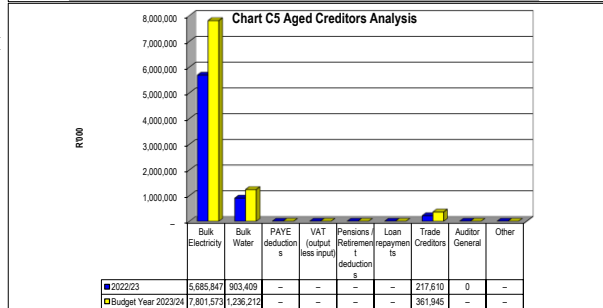
**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

	2022/23	Budget Year 2023/24
Organs of State	292,329	301,370
Commercial	2,295,540	2,366,536
Households	5,608,033	5,781,478
Other	6,031	6,217



**Chart C5 Aged Creditors Analysis**

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output less input)	Pensions / Retirements	Loan repayments	Trade Creditors	Auditor General	Other
2022/23	5,885,847	903,409	-	-	-	-	217,610	0	-
Budget Year 2023/24	7,801,573	1,236,212	-	-	-	-	361,945	-	-



## GT421 Emfuleni - Other Revenue and Expenditure Breakdown

Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework	Monthly Movements - Actual				
			Budget Year 2023/24	July	August	September	YTD Actual 2023/24
<b>REVENUE ITEMS:</b>							
<b>Other Revenue by source</b>							
Rental of facilities and equipment		17,447,516	1,300,041	1,332,047	1,505,578	4,137,666	4,361,879.00
Interest earned - external investments		88,550	993,849	1,745,266	1,104,750		22,137.50
Interest earned - outstanding debtors		146,480,453	11,131,200	12,388,910	11,327,495	34,847,606	36,620,113
Fines, penalties and forfeits		131,395,614	100,725	2,513	30,650,239	30,753,477	32,848,904
Licences and permits		156,956	12,990	21,670	16,387	51,047	39,239
Interest		18,345,061			2,143,450	2,143,450	4,586,265
Transfers and subsidies - Operational		1,355,235,155			7,683,811	7,683,811	338,808,789
<b>Other Revenue</b>							
ADMINISTRATIVE HANDLING FEES		590,158	43,293	-	84,119	127,413	147,540
COLLECTION CHARGES		-81,314	-70,053	-451	327,830	257,327	-20,329
INCIDENTAL CASH SURPLUSES		362	460	-	-	460	91
REGISTRATION FEES: INFLAMMABLE MATERIAL		360,775	22,019	17,300	28,292	67,611	90,194
STAFF RECOVERIES		-	-	-	-	-	-
REQ INFO - ACCIDENT REPORTS		31,339	1,710	2,070	2,640	6,420	7,835
REQ INFO - ACCESS TO INFORMATION ACT		2,656	1,195	1,343	959	3,497	664
REQ INFO - MUNICIPAL INFOR & STATISTICS		-	-	-	-	-	-
REQ INFO - PLAN PRINTING & DUPLICATES		1,279	-	-	-	-	320
INSURANCE REFUND		-	-	-	-	-	-
BURSARY REFUND		-	-	-	-	-	-
DEVELOPMENT CHARGES		4,200,000	62,119	178,460	3,001,701	3,242,280	1,050,000
ADVERTISEMENTS		771,055	27,343	76,093	75,969	179,404	192,764
CEMETERY & BURIAL		5,952,231	531,491	565,045	491,986	1,588,523	1,488,058
CLEANING & REMOVAL		87,332	3,524	8,440	14,575	26,539	21,833
ENTRANCE FEES		193	70	-	-	70	48
FIRE SERVICES		98,474	-	-26,558	30,718	4,160	24,619



Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework	Monthly Movements - Actual				
			Budget Year 2023/24	July	August	September	YTD Actual 2023/24
LEGAL FEES		3,769	-	-636	-	-636	942
LIBRARY FEES: MEMBERSHIP		190,675	21,130	3,507	19,537	44,173	47,669
MEMBERSHIP FEES		856	-	-	-	-	214
PARKING FEES		1,090	-	-	-	-	273
PHOTOCOPIES & FAXES		3,179	210	100	40	350	795
PLAN & DEV: BUILDING PLAN APPROVAL		2,105,193	119,038	102,879	86,035	307,953	526,298
PLAN & DEV: CLEARANCE CERTIFICATES		1,033,091	490	180,816	193,360	374,665	258,273
PLAN & DEV: ENCROACHMENT FEES		3,974,544	-	-	-	-	993,636
PLAN & DEV: REMOVAL OF RESTRICTIONS		114,301	6,268	7,869	11,213	25,349	28,575
PLAN & DEV: TOWN PLANNING & SERVITUDES		106,582	5,351	6,936	10,481	22,768	26,646
SALE OF: AGRIC PROD - ASSET < CAP THRESH		444,255	-	-	-	-	111,064
SALE OF: PUBLICATION - TENDER DOCUMENTS		813,036	18,200	263,400	35,150	316,750	203,259
SALE OF SCRAP WASTE: TREATMENT EFFLUENT		33,672,209	40,622	2,575,644	2,799,386	5,415,652	8,418,052
TRAFFIC CONTROL		4,804	1,160	2,610	580	4,350	1,201
INV - PHYSICAL & NET-REL VALUE GAINS					84,252	84,252	-
MISCELLANEOUS LINE					-1,104,750	-1,104,750	-
						-	-
<b>Total 'Other' Revenue</b>	1	<b>1,723,631,429</b>	<b>14,374,445</b>	<b>19,455,274</b>	<b>60,625,781</b>	<b>90,611,636</b>	<b>430,907,857</b>
<b>EXPENDITURE ITEMS:</b>							
<b>Other Expenditure By Type</b>							
OS: ADMINISTRATIVE & SUPPORT STAFF		41,285,476	2,572,587	978,137	3,235,404	6,786,127	10,321,369
OS: BURIAL SERVICES		6,048,000	-	69,888	50,157	120,045	1,512,000
OS: B&A ORGANISATIONAL		7,050,000	-	-	-	-	1,762,500
OS: B&A QUALIFICATION VERIFICATION		560,000					
OS: B&A VALUER		3,850,000	-	1,629,828	-	1,629,828	962,500
OS: CATERING SERVICES		21,000	-	-	-	-	5,250
OS: CLEARING & GRASS CUTTING SERVICES		7,600,000	-	-	16,800	16,800	1,900,000

Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework	Monthly Movements - Actual				
			Budget Year 2023/24	July	August	September	YTD Actual 2023/24
OS: METER MANAGEMENT		11,553,160	-	-	-	-	2,888,290
OS: MINI DUMPING SITES		-	-110,946	-	-	-110,946	-
OS: PERSONNEL & LABOUR		4,634,885	-	-	-	-	1,158,721
OS: SECURITY SERVICES		87,051,200	-98,589	11,955,040	12,027,565	23,884,017	21,762,800
OS: TRAFFIC FINES MANAGEMENT		3,795,000	-10,000	-	-	-10,000	948,750
C&PS: B&A AUDIT COMMITTEE		805,000	-	-	-	-	201,250
C&PS: B&A BUSINESS & FIN MANAGEMENT		-	-	-	-	-	-
C&PS: B&A COMMISSIONS & COMMITTEES		70,000	-	-	-	-	17,500
C&PS: B&A ACTUARIES		60,000	-	-	-	-	15,000
C&PS: I&P TOWN PLANNER		2,171,000	-	-	-	-	542,750
C&PS: LEGAL COST ADVICE & LITIGATION		2,010,000	-920,604	-	-	-920,604	502,500
C&PS: LEGAL COST ISSUE OF SUMMONS		-	-	-	-	-	-
CONTR: AUCTIONEERS		1,000,000	-	-	-	-	250,000
CONTR: CATERING SERVICES		339,000	-	84,750	92,500	-	84,750
CONTR: ELECTRICAL		46,918,618	-	53,923	976,494	1,030,417	11,729,655
CONTR: MAINT OF BUILDINGS & FACILITIES		9,253,544	-	31,433	-	31,433	2,313,386
CONTR: MAINTENANCE OF EQUIPMENT		11,549,616	-	-	656,885	656,885	2,887,404
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS		114,800,000	-	-	722,389	722,389	28,700,000
CONTR: PEST CONTROL & FUMIGATION		100,000	-	-	-	-	-
OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES		1,272,880	-	99,200	875,700	-	318,220
OC: ADV/PUB/MARK - MUNICIPAL NEWSLETTERS		337,120	-	-	-	-	84,280
OC: ADV/PUB/MARK - TENDERS		500,000	-	50,200	95,100	145,300	125,000
OC: AUDIT COST: EXTERNAL		9,227,045	-	-	-	-	2,306,761
OC: BC/FAC/C FEES - BANK ACCOUNTS		1,105,650	89,663	69,226	1,342,552	1,501,440	276,413
OC: COMMISSION - THIRD PARTY VENDORS		3,913,684	1,276	14,993	440	16,709	978,421

Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework	Monthly Movements - Actual				
			Budget Year 2023/24	July	August	September	YTD Actual 2023/24
OC: COMM - CELL CONTRACT (SUBS & CALLS)		2,000,000	-	-	-	-	500,000
OC: COMM - POSTAGE/STAMPS/FRANKING MACH		5,000,000	-	-	-	-	1,250,000
OC: COMM - PHONE FAX TELEGRAPH & TELEX		4,677,450	134	132	132	397	1,169,363
OC: EXT COM SERV PROV - S/WARE LICENCES		8,300,000	-	757,370	40,962	798,332	2,075,000
OC: HIRE CHARGES		25,342,028	-	2,813,549	1,220,359	4,033,908	6,335,507
OC: FINE ROAD TRAFFIC & OTHERS		1,200,000	-	-	-	-	300,000
OC: INSUR UNDER - INSURANCE AGGREGATION		2,000,000	-44,007	-	-	-44,007	500,000
OC: INSUR UNDER - CLAIM PAID 3RD PARTIES		2,000,000	-213,847	-20,240	-	-234,087	500,000
OC: INSUR UNDER - EXCESS PAYMENTS		2,000,000	-	-	-	-	500,000
OC: INSUR UNDER - PREMIUMS		28,000,000	-	5,663,774	10,233	5,674,007	7,000,000
OC: LEARNERSHIPS & INTERNSHIPS		1,000,000	-	-	-	-	250,000
OC: LIC - VEHICLE LIC & REGISTR FLEET		2,000,000	-	-	-	-	500,000
OC: MUNICIPAL SERVICES		1,900,800	-14,387	50,857	65,727	102,197	475,200
OC: PRINTING & PUBLICATIONS		10,229,891	-1,200	3,391	57,305	59,496	2,557,473
OC: PROFESSIONAL BODIES M/SHIP & SUBS		194,000	-	37,800	-	-	48,500
OC: REG FEESPROF & REGULATORY BODIES		13,016,000	-9,826	6,000	13,736	9,910	3,254,000
OC: REG FEES NATIONAL		8,861,164	-	-	1,079,590	1,079,590	2,215,291
OC: REMUNERATION TO WARD COMMITTEES		2,223,597	258,950	256,200	261,800	776,950	555,899
OC: SKILLS DEVELOPMENT FUND LEVY		12,541,523	916,359	916,305	920,359	2,753,023	3,135,381
OC: SMALL DIFFERENCES TOLERANCES		-	0	-0	-0	-0	-
OC: TRAVEL AGENCY FEES		800,000	-	16,941	146,843	163,784	200,000
OC: T&S DOM - ACCOMMODATION		100,000	-	-	-	-	25,000
OC: T&S DOM - DAILY ALLOWANCE		52,000	-2,465	-	19,227	16,762	13,000
OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT		-	-	-	-	-	-
OC: T&S DOM TRP - WITH OPER OTH TRP PROV		-	-	-	-	-	-
OC: T&S DOM PUB TRP - AIR TRANSPORT		-	-	-	-	-	-
OC: T&S - NON-EMPLOYEES		-	-	-	-	-	-
OC: UNIFORM & PROTECTIVE CLOTHING		5,200,000	-	-	-	-	1,300,000

Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework	Monthly Movements - Actual				
		Budget Year 2023/24	July	August	September	YTD Actual 2023/24	YTD Budget 2023/24
OC: WORKMEN'S COMPENSATION FUND		5,200,000	-4,875,503	-	-	-4,875,503	1,300,000
OPR LEASES: MACHINERY & EQUIPMENT		-	23,904	23,904	23,904	71,711	-
OPR LEASES: OTHER ASSETS		15,000,000	-	1,147,463	2,344,018	3,491,481	3,750,000
IL PPE: INFRASTRUCTURE - ELECTRICITY		-	-	-	-	-	-
IL PPE: INFRASTRUCT - SOLID WASTE MANAGE		-	-	-	-	-	-
IL PPE: COMMUNITY ASSETS		-	-	-	-	-	-
IL: NON SPECIFIC ACCOUNTS		101,284,095	-	-	19,099,516	19,099,516	25,321,024
IL: PROPERTY RATES		303,953,436	-	-	47,623,448	47,623,448	75,988,359
IL: ELECTRICITY		269,116,841	-	-	55,277,577	55,277,577	67,279,210
IL: WASTE MANAGEMENT		119,050,541	-	-	23,216,188	23,216,188	29,762,635

Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework	Monthly Movements - Actual				
		Budget Year 2023/24	July	August	September	YTD Actual 2023/24	YTD Budget 2023/24
IL: WASTE WATER MANAGEMENT		148,525,660	-	-	34,427,690	34,427,690	37,131,415
IL: WATER		490,443,880	-	-	112,378,274	112,378,274	122,610,970
MISCELLANEOUS LINE		180,000					45,000
INV - PHYSICAL & NET-REL VALUE LOSSES		-	-	6,421,965	-6,327,094	-	-
<b>Total 'Other' Expenditure</b>	1	<b>1,970,274,784</b>	<b>-2,438,502</b>	<b>33,132,028</b>	<b>311,991,779</b>	<b>341,400,484</b>	<b>492,403,696</b>

Typ	Votenummer	Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Budgeted % Exp	Actual % Exp
	<b>FINANCIAL SERVICES</b>								
P	33116460020FJE14ZZHO	MINOR CAPITAL	2,000,000.00	-	-	-	2,000,000.00	25%	0%
			<b>2,000,000.00</b>	-	-	-	<b>2,000,000.00</b>	<b>25%</b>	<b>0%</b>
	<b>SHARED SERVICES</b>								
P	34716470020FJE13ZZHO	LAPTOPS & DESKTOPS	4,000,000.00	791,091.00	-	791,091.00	3,208,909.00	25%	20%
P	34716470020FJJ10ZZHO	POE LIFE LONG NETWORK SWITCHES	1,700,000.00	-	-	-	1,700,000.00	25%	0%
P	34716470020FJJ11ZZHO	NETWORK RADIOS	350,000.00	-	-	-	350,000.00	25%	0%
P	34716471420FJJ12ZZHO	CORE NETWORK SWITCH	450,000.00	-	-	-	450,000.00	25%	0%
P	34716471420FJJ14ZZHO	SERVER STORAGE	1,500,000.00	-	-	-	1,500,000.00	25%	0%
P	34936420420FJF61ZZWM	TRANSPORT ASSETS	20,000,000.00	-	500,000.00	-	20,000,000.00	25%	0%
P	34956456020FJJ07ZZHO	MOPPING TROLLEYS	10,000.00	-	-	-	10,000.00	25%	0%
P	34956456020FJJ08ZZHO	LOCKABLE TOILET PAPER HOLDERS	100,000.00	-	-	-	100,000.00	25%	0%
P	34956456020FJJ09ZZHO	LOCKABLE HAND SANITISERS	-	-	-	-	-		
P	34956456020FJJ15ZZHO	PROCUREMENT OF VACUUM CLEANERS	100,000.00	-	-	-	100,000.00	25%	0%
			<b>28,210,000.00</b>	<b>791,091.00</b>	<b>500,000.00</b>	<b>791,091.00</b>	<b>27,418,909.00</b>	<b>25%</b>	<b>3%</b>
	<b>INFRASTRUCTURE &amp; PLANNING MANAGEMENT</b>								
P	35426430420FJE07ZZVR	R:20MVA 88/11KV T/FORMER VESCO S/STATION	7,000,000.00	-	1,043,478.26	-	7,000,000.00	25%	0%
P	35426430420FJF98ZZVA	UPGRADING OF VERDI SUBSTATION	8,000,000.00	-	-	-	8,000,000.00	25%	0%
P	35426430420FJF99ZZVR	UPGRADING OF SONLANDPARK SUBSTATION	10,000,000.00	-	-	-	10,000,000.00	25%	0%
P	35426430420FJG14ZZWM	TRANSFORMERS HV	20,000,000.00	878,565.96	-	878,565.96	19,121,434.04	25%	4%
P	35426430420FJG58ZZVA	UGRADING OF TOWN SUBSTATION PHASE 2	40,000,000.00	-	-	-	40,000,000.00	25%	0%
P	35426430420FJG67ZZVA	UPGRADE MUNIC SUBSTATION	30,000,000.00	-	-	-	30,000,000.00	25%	0%
P	35426431420FJG12ZZWM	BTU MV	500,000.00	59,000.00	-	59,000.00	441,000.00	25%	12%
P	35426431420FJG15ZZWM	TRANSFORMERS MV	3,000,000.00	53,571.53	-	2,775,703.91	224,296.09	25%	93%
P	35426431420FJG56ZZWM	SUPPLY AND INSTALLATION OF ROBUST BOXES	550,000.00	-	-	-	550,000.00	25%	0%
P	35426432420FJF01ZZVR	SEBOKENG BULK	4,000,000.00	-	-	-	4,000,000.00	25%	0%
P	35426432420FJF03ZZVR	TOOLS AND TEST EQUIPMENT	4,000,000.00	-	-	-	4,000,000.00	25%	0%
P	35426432420FJF04ZZSB	SEBOKENG EXT 30 ELECTRIFICATION	3,000,000.00	-	1,739,130.44	-	3,000,000.00	25%	0%
P	35426432420FJF83ZZSB	LETHABONG BULK	4,000,000.00	-	3,478,260.87	-	4,000,000.00	25%	0%
P	35426432420FJG38ZZWM	MV CABLES	10,000,000.00	-	-	78,328.16	9,921,671.84	25%	1%
P	35426432420FJG55ZZWM	SUPPLY AND INSTALL DISTRIBUTION PILLARS	17,950,000.00	-	-	-	17,950,000.00	25%	0%
P	35426433020FJG37ZZWM	LV CABLES	2,000,000.00	-	-	-	2,000,000.00	25%	0%
P	35426433020G1H23ZZWM	LETHABONG P2C	949,000.00	-	-	-	949,000.00	25%	0%
P	35426433020G1J32ZZSB	LETHABONG PHASE 2D (54 WALKUPS)	1,000,000.00	-	-	-	1,000,000.00	25%	0%
P	35426433020G1J33ZZSB	LETHABONG PHASE 2E (86 RDP'S)	1,591,000.00	-	-	-	1,591,000.00	25%	0%
P	35426434020FJF87ZZWM	REPLACE ELECTRICITY PREPAID METERS	56,250,000.00	-	22,000,000.00	-	56,250,000.00	25%	0%
P	35426474020FJF68ZZWM	MASTER PLANNING	1,000,000.00	-	-	-	1,000,000.00	25%	0%
P	35426474020FJH91ZZVR	REBUILDING OF DUNCANVILLE ADMIN OFFICES	6,000,000.00	-	-	-	6,000,000.00	25%	0%
P	35426474020FJH92ZZVA	REFURBISH VANDERBIJL ELECTRCITY OFFICES	2,000,000.00	-	-	-	2,000,000.00	25%	0%
P	35426680020FJH90ZZVR	CONST: POWERVILE OVERHEADLINE TO R-WATER	5,000,000.00	-	-	-	5,000,000.00	25%	0%
P	35426680020FJJ20ZZWM	ELECTRICTY DEVELOPMENT CHARGES	1,200,000.00	-	-	-	1,200,000.00	25%	0%
P	35626456020FJH97ZZSB	INSTALLATION OF WAYBRIDGE	2,000,000.00	-	-	-	2,000,000.00	25%	0%

Typ	Votenummer	Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Budgteed % Exp	Actual % Exp
P	35716472420G2H16ZZSB	UPGRADING OF MOSHOESHOE ROAD PHASE 2A1	15,000,000.00	-	-	-	15,000,000.00	25%	0%
P	35726680020FJ21ZZWM	ROADS DEVELOPMENT CHARGES	1,500,000.00	-	-	-	1,500,000.00	25%	0%
P	35746680020FJ22ZZWM	STORMWATER DEVELOPMENT CHARGES	500,000.00	-	-	-	500,000.00	25%	0%
P	35806191420FJH99ZZHO	WATER MANAGEMENT SYSTEM	1,500,000.00	-	-	-	1,500,000.00	25%	0%
P	35806446020FJ16ZZWM	ACQUISITION OF WATER METERS	30,000,000.00	-	-	-	30,000,000.00	25%	0%
P	35806446020FJH93ZZWM	REPLACEMENT OF OLD WATER-PIPES	5,000,000.00	-	-	-	5,000,000.00	25%	0%
P	35806447420FJH96ZZWM	INSTALLATION OF PRVS	10,000,000.00	-	-	-	10,000,000.00	25%	0%
P	35806680020FJ23ZZWM	WATER DEVELOPMENT CHARGES	500,000.00	-	-	-	500,000.00	25%	0%
P	35846449420FJG25ZZWM	SEWER PIPES	500,000.00	-	-	-	500,000.00	25%	0%
P	35846449420FJH94ZZWM	REPLACEMENT OF OLD SEWER PIPES	500,000.00	-	-	-	500,000.00	25%	0%
P	35846456020FJH95ZZWM	INSTALLATION OF CROSS BORDER METERS	500,000.00	-	-	-	500,000.00	25%	0%
P	35846680020FJ24ZZWM	SANITATION DEVELOPMENT CHARGES	500,000.00	-	-	-	500,000.00	25%	0%
P	35956473520G6D45ZZVA	R:UPGRADING OF NANESCOL CEMETERY	3,846,705.00	-	-	-	3,846,705.00	25%	0%
P	35956473520G6D47ZZVR	R:UPGRADING OF RUSTERVAAL CEMETERY	9,183,835.00	-	-	-	9,183,835.00	25%	0%
P	35966159820G6G79ZZWM	DEVELOPMENT OF MASTER PLAN	2,167,040.00	-	-	-	2,167,040.00	25%	0%
P	35966473520G6E73ZZVA	REFURBISHMENT OF BOPHELONG STADIUM	500,000.00	-	-	-	500,000.00	25%	0%
P	35966473520G6E86ZZVA	R:VANDERBIJLPARK CEMETERY	2,500,000.00	-	-	-	2,500,000.00	25%	0%
P	35966680020G6D50ZZSB	N:BULK WATER SUPPLY-EVATON TO DADEVILLE	23,536,579.00	806,010.74	-	806,010.74	22,730,568.26	25%	3%
P	35966680020G6D98ZZSB	N:CONSTRUCTION OF LAKESIDE BLOCK A ROAD	7,802,508.00	-	-	-	7,802,508.00	25%	0%
P	35966680020G6E18ZZVR	SEWER LINE-3 RIVERS; 3 R-EAST & SOLPARK	8,000,000.00	-	-	-	8,000,000.00	25%	0%
P	35966680020G6E46ZZSB	CONST IRONSID ROAD&STORMW - PVD SIDEWALK	2,400,000.00	-	-	-	2,400,000.00	25%	0%
P	35966680020G6E53ZZVR	UPGR UNION STR BULK SEWER IN VEREENIGIN	6,000,000.00	-	-	-	6,000,000.00	25%	0%
P	35966680020G6F39ZZWM	INVESTIGATE & DEV NEW LANDFILL SITES	10,442,950.00	-	25,000.00	-	10,442,950.00	25%	0%
P	35966680020G6F51ZZSB	UPGRADING OUTFALL SEWER ON NORTHEN AREA	30,477,057.00	-	-	-	30,477,057.00	25%	0%
P	35966680020G6F53ZZVA	SEWERLINE FROM INDUS; BOIP /TSHEP TO PS4	27,280,234.00	-	-	-	27,280,234.00	25%	0%
P	35966680020G6H86ZZVR	SEWER LINE HOUTKOP & UNITASPAK TO PS3D	20,000,000.00	-	-	-	20,000,000.00	25%	0%
P	35966680020G6H87ZZVR	BULK WATER FROM TSHEPISO TO SHARPEVILLE	27,271,502.00	468,933.71	-	468,933.71	26,802,568.29	25%	2%
P	35966680020G6H88ZZVA	WATER SUPPLY WESTERN AREARS & VAALOEWER	7,896,190.00	-	-	-	7,896,190.00	25%	0%
P	35966680020G6H89ZZVA	N:CONSTRUCTION OF THOMAS NKOBI	1,000,000.00	-	-	-	1,000,000.00	25%	0%
P	35966680020G6J25ZZSB	CONSTRUCTION OF WATER RESERVOIR EVATON	800,000.00	-	-	-	800,000.00	25%	0%
P	35966680020G6J26ZZSB	CONSTRUCTION OF WATER RESERVOIR SEBOKENG	800,000.00	-	-	-	800,000.00	25%	0%
P	35966680020G6J27ZZSB	BULK WATER SUPPLY JOHANDEO TO EVATON	775,300.00	-	-	-	775,300.00	25%	0%
P	35966680020G6J28ZZSB	CONST PALM SPRING LANDFILL SITE(PHASE 2)	400,000.00	-	-	-	400,000.00	25%	0%
			<b>500,069,900.00</b>	<b>2,266,081.94</b>	<b>28,285,869.57</b>	<b>5,066,542.48</b>	<b>495,003,357.52</b>	<b>25%</b>	<b>1%</b>
		<b>PUBLIC SAFETY &amp; COMMUNITY DEVELOPMENT</b>							
P	37226456020FJ00ZZWM	PURCHASE OF BLOW ( CYLINDER) MOWERS (4).	500,000.00	-	-	-	500,000.00	25%	0%
P	37226456020FJ01ZZWM	PURCHASE OF LINE MARKING MACHINES.	150,000.00	-	-	-	150,000.00	25%	0%
P	37226456020FJ02ZZWM	PURCHASE OF BOOM SPRAYER	100,000.00	-	-	-	100,000.00	25%	0%
P	37236456020FJ04ZZWM	PURCHASING OF NEW FILTERS	1,500,000.00	-	-	-	1,500,000.00	25%	0%
P	37236456020FJ05ZZWM	NEW PIPING SYSTEM AND VELVES	600,000.00	-	-	-	600,000.00	25%	0%
P	37236473520FJ03ZZWM	RE- SURFACING SWIMMING POOLS	700,000.00	-	-	-	700,000.00	25%	0%
P	37316191420FJ06ZZHO	SOLAR MODULE - CEMETERIES	1,000,000.00	-	-	-	1,000,000.00	25%	0%

Typ	Votenummer	Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Budgteed % Exp	Actual % Exp
P	37326456020FJJ13ZZWM	EQUIPMENT & MACHINE FOR SPORTS & PARKS	3,000,000.00	-	-	-	3,000,000.00	25%	0%
P	37676420420FTJ16ZZWM	GRASS FIRE RESPOND UNIT X2	2,000,000.00	-	-	-	2,000,000.00	25%	0%
P	37676456020FTJ17ZZWM	RESCUE EQUIPMENT	1,000,000.00	-	-	-	1,000,000.00	25%	0%
P	37676456020FTJ18ZZWM	BREATHING APPARATUS COMPRESSOR	300,000.00	-	-	-	300,000.00	25%	0%
P	37676456020FTJ19ZZWM	RADIO COMMUNICATION EQUIPMENT	900,000.00	-	-	-	900,000.00	25%	0%
			<b>11,750,000.00</b>	-	-	-	<b>11,750,000.00</b>	<b>25%</b>	<b>0%</b>
		<b>TOTAL CAPEX</b>	<b>542,029,900.00</b>	<b>3,057,172.94</b>	<b>28,785,869.57</b>	<b>5,857,633.48</b>	<b>536,172,266.52</b>	<b>25%</b>	<b>1%</b>



MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)										
Average collection rate (MFMA Circular 124 condition 6.7)										
Total average collection				Previous Month actual Collection %	Current Month actual collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
1. The total average quarterly collection of all revenue excluding Equitable Share and conditional grants				70	50	332,407,655.04	57			
2. The total average quarterly collection of municipal property rates				86	91	9,263,179.04	76			
3. The total average quarterly collection of Electricity				82	40	212,679,544.20	53			
4. The total average quarterly collection of Solid Waste				30	50	8,434,981.48	33			
5. The total average quarterly collection of Wastewater				39	59	11,165,661.11	42			
4. The total average quarterly collection of Sundries				48	39	8,140,146.59	52			
4. The total average quarterly collection of VAT				66	36	45,322,405.63	47			
4. The total average quarterly collection of Water				46	53	37,401,736.99	74			
Wards / Services	Municipal supplied/ Eskom supplied/ Partial Eskom and municipal supplied	Previous Month actual Collection %	Total Movement / Billing for the Month (R)	Total Settlements / Payment for the month (R)	Current Month - actual Collection %	Rand value of Current Month Billing NOT COLLECTED per ward (R)	Quarter 1 actual Collection %	Quarter 2 actual Collection %	Quarter 3 actual Collection %	Quarter 4 actual Collection %
<b>WARD 1</b>		93	29,903,924.78	30,002,608.70	100	98,683.92	91			
ASSESSMENT RATES		103	8,745,779.64	8,454,813.36	103	290,966.28	88			
ELECTRICITY	MUNICIPAL SUPPLIED	79	15,364,479.68	13,854,238.96	79	1,510,240.72	78			
REFUSE		99	880,908.58	785,612.70	99	95,295.89	84			
SEWERAGE		119	1,115,304.76	1,101,298.06	119	14,006.70	94			
SUNDRIES		20	84,167.01	69,212.11	20	14,954.90	35			
VAT		79	3,148,832.45	2,599,004.14	79	549,828.31	78			
WATER		140	3,928,161.65	4,505,807.66	140	577,646.01	142			
<b>WARD 2</b>		7	2689798.78	3,133,303.85	116	443,505.07	37			
ASSESSMENT RATES		5	723,026.56	943,981.59	5	220,955.03	46			
ELECTRICITY	ESKOM SUPPLIED	0	-	-			0			
REFUSE		5	226,615.29	15,020.83	5	211,594.46	4			
SEWERAGE		6	319,250.98	24,982.00	6	294,268.98	6			
SUNDRIES		77	1,764.35	-	77	1,764.35	28			
VAT		8	279,046.51	15,036.16	8	264,010.35	5			
WATER		9	1,419,140.73	141,630.70	9	1,277,510.03	8			
<b>WARD 3</b>		43	3106979.7	3,338,182.23	107	231,202.53	66			
ASSESSMENT RATES		56	568,557.91	820,228.34	56	251,670.44	79			
ELECTRICITY	MUNICIPAL SUPPLIED	60	816,010.37	552,758.08	60	263,252.29	61			
REFUSE		32	213,576.54	184,875.90	32	28,700.64	35			
SEWERAGE		29	298,881.21	247,839.08	29	51,042.13	40			
SUNDRIES		16	224,912.11	25,390.52	16	199,521.59	17			
VAT		40	368,141.34	162,952.44	40	205,188.90	45			
WATER		39	976,116.78	652,388.35	39	323,728.43	72			
<b>WARD 4</b>		82	20502737.27	19,381,337.22	95	1,121,400.05	88			
ASSESSMENT RATES		84	5,793,487.13	5,337,562.85	84	455,924.28	85			
ELECTRICITY	MUNICIPAL SUPPLIED	88	7,956,995.34	8,911,930.66	88	954,935.32	62			
REFUSE		80	858,281.46	789,788.02	80	68,493.44	83			
SEWERAGE		78	1,187,497.06	948,885.88	78	238,611.18	77			
SUNDRIES		285	1,201,236.17	88,550.03	285	1,112,686.14	21			
VAT		77	2,180,458.76	1,811,152.95	77	369,305.81	82			

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)						
Average collection rate (MFMA Circular 124 condition 6.7)						
WATER		71	3,497,768.99	3,097,930.83	71	399,838.16
WARD 5		88	27043123.9	27,348,892.63	101	-605
ASSESSMENT RATES		95	9,586,356.01	9,502,951.97	95	83,404.04
ELECTRICITY	MUNICIPAL SUPPLIED	81	9,043,703.49	9,631,907.62	81	588,204.14
REFUSE		103	1,241,533.44	1,222,687.10	103	18,846.34
SEWERAGE		101	1,512,626.01	1,563,344.30	101	50,718.29
SUNDRIES		118	396,343.68	180,765.56	118	215,578.13
VAT		82	2,571,932.61	2,180,516.48	82	391,416.13
WATER		88	5,255,844.82	4,490,513.50	88	765,331.32
WARD 6		5	1042129.51	1,857,417.59	178	122
ASSESSMENT RATES		1	247,113.19	558,358.13	1	815,288.08
ELECTRICITY	MUNICIPAL SUPPLIED	5	303,259.89	115,078.42	5	311,244.95
REFUSE		1	76,103.25	9,066.92	1	188,181.46
SEWERAGE		1	100,987.79	15,896.73	1	67,036.33
SUNDRIES		24	3,878.29	0.71	24	85,091.06
VAT		5	114,411.71	14,292.63	5	3,877.58
WATER		-17	309,879.53	29,871.33	-17	100,119.08
WARD 7		47	3478371.95	3,653,554.92	105	4
ASSESSMENT RATES		121	1,766,320.27	1,684,751.75	121	280,008.20
ELECTRICITY	MUNICIPAL SUPPLIED	38	1,015,324.61	888,956.08	38	175,182.97
REFUSE		4	63,527.46	21,441.04	4	81,568.52
SEWERAGE		4	95,899.71	35,925.64	4	126,368.54
SUNDRIES		151	11,121.90	6,479.48	151	42,086.41
VAT		18	234,840.50	142,511.48	18	59,974.07
WATER		42	526,150.28	398,627.42	42	4,642.42
WARD 8		80	16270725.91	13,296,848.09	82	92,329.02
ASSESSMENT RATES		82	4,843,770.71	5,012,494.14	82	127,522.85
ELECTRICITY	MUNICIPAL SUPPLIED	88	8,318,143.77	5,867,680.71	88	2,973,877.82
REFUSE		24	301,535.54	112,672.53	24	168,723.43
SEWERAGE		41	609,121.74	347,901.89	41	2,450,463.07
SUNDRIES		211	10,832.74	19,487.48	211	188,863.01
VAT		79	1,691,701.70	1,050,858.57	79	261,219.85
WATER		77	2,185,837.49	1,675,582.01	77	8,654.74
WARD 9		77	37924218.49	29,044,810.29	77	640,843.13
ASSESSMENT RATES		82	10,038,041.81	9,404,231.68	82	69
ELECTRICITY	MUNICIPAL SUPPLIED	79	15,306,240.17	10,758,488.99	79	510,255.48
REFUSE		74	1,721,262.12	1,386,428.34	74	8,879,408.20
SEWERAGE		77	2,872,323.51	2,387,939.23	77	633,810.13
SUNDRIES		164	632,834.46	246,495.45	164	334,833.78
VAT		73	4,061,021.08	2,474,861.53	73	484,384.28
WATER		67	7,326,332.86	4,268,797.19	67	386,339.01
WARD 10		67	19297614.88	16,203,567.04	84	1,586,159.55
ASSESSMENT RATES		83	3,098,604.38	2,860,098.85	83	69
ELECTRICITY	MUNICIPAL SUPPLIED	64	7,657,183.80	7,184,432.88	64	3,057,535.67
REFUSE		65	1,070,160.29	978,077.39	65	3,094,047.84
SEWERAGE		59	1,479,560.38	1,201,824.39	59	238,505.53
SUNDRIES		212	1,799,339.25	81,099.92	212	92,082.90
VAT		62	2,306,529.78	1,433,121.83	62	277,735.99
WATER		64	4,191,329.39	2,775,951.50	64	1,718,239.33
						12
						65
						74

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)							
Average collection rate (MFMA Circular 124 condition 6.7)							
<b>WARD 11</b>		72	100750000.9	11,654,145.75	12	89,095,855.18	32
ASSESSMENT RATES		71	2,643,501.08	2,431,347.92	71	212,153.17	74
ELECTRICITY	MUNICIPAL SUPPLIED	72	99,564,090.24	6,277,998.67	72	93,286,091.57	27
REFUSE		23	477,768.10	179,935.17	23	297,832.93	21
SEWERAGE		37	250,578.14	466,549.56	37	215,971.42	43
SUNDRIES		53	258,033.13	74,822.27	53	183,210.86	39
VAT		72	14,134,190.95	1,152,881.41	72	12,981,309.54	25
WATER		112	2,443,991.52	1,961,571.99	112	4,405,563.51	337
<b>WARD 12</b>		84	10187096.89	21,416,178.78	210	11,229,081.89	107
ASSESSMENT RATES		76	2,265,071.22	2,389,084.21	76	124,012.98	83
ELECTRICITY	MUNICIPAL SUPPLIED	102	6,521,101.39	11,246,326.40	102	4,725,225.00	110
REFUSE		5	215,193.90	41,388.31	5	173,805.59	7
SEWERAGE		38	669,720.74	551,688.22	38	118,032.52	40
SUNDRIES		20213	5,394.23	4,994.91	20213	399.31	6504
VAT		76	1,166,790.49	1,204,345.53	76	37,555.04	72
WATER		35	510,615.40	679,954.54	35	169,339.14	58
<b>WARD 13</b>		10	1181829.39	163,602.29	14	1,018,227.10	10
ASSESSMENT RATES		7	273,540.09	30,475.41	7	243,064.68	8
ELECTRICITY	PARTIAL ESKOM AND MUNICIPAL SUPPLIED	0	357.28	-	0	357.28	0
REFUSE		3	162,015.36	8,754.93	3	153,260.43	2
SEWERAGE		8	242,446.59	36,465.96	8	205,980.63	8
SUNDRIES		16	1,786.84	62.98	16	1,723.86	17
VAT		11	129,261.04	19,121.09	11	110,139.95	10
WATER		19	501,679.82	87,617.52	19	414,062.30	16
<b>WARD 14</b>		81	59329547.68	32,990,225.53	56	26,339,322.15	70
ASSESSMENT RATES		102	7,781,901.42	6,288,396.00	102	1,493,505.42	85
ELECTRICITY	MUNICIPAL SUPPLIED	79	46,176,407.93	22,136,261.25	79	24,040,146.68	60
REFUSE		71	156,340.72	129,776.41	71	26,564.31	73
SEWERAGE		113	1,681,257.48	1,535,111.78	113	146,145.70	90
SUNDRIES		85	304,651.12	305,971.41	85	1,320.29	92
VAT		76	7,588,018.13	3,704,898.21	76	3,883,119.92	63
WATER		60	3,228,980.51	2,522,500.64	60	706,479.88	363
<b>WARD 15</b>		67	37544269.35	22,587,756.29	60	14,956,513.06	62
ASSESSMENT RATES		94	7,467,886.66	6,287,028.05	94	1,180,858.61	82
ELECTRICITY	MUNICIPAL SUPPLIED	64	20,538,897.45	11,914,285.39	64	8,624,612.06	55
REFUSE		73	670,110.95	347,200.30	73	322,910.65	56
SEWERAGE		81	2,041,067.94	1,316,145.69	81	724,922.25	67
SUNDRIES		56	150,757.33	86,091.44	56	64,665.89	56
VAT		49	4,366,053.23	2,169,140.10	49	2,196,913.13	47
WATER		51	6,675,450.64	2,412,931.04	51	4,262,519.59	67
<b>WARD 16</b>		61	16796137.17	10,201,917.36	61	6,594,219.81	54
ASSESSMENT RATES		69	3,069,796.29	1,832,668.26	69	1,237,128.03	56
ELECTRICITY	MUNICIPAL SUPPLIED	72	6,858,834.08	5,742,397.91	72	1,116,436.16	63
REFUSE		59	550,715.24	334,891.23	59	215,824.02	53
SEWERAGE		55	927,464.79	461,672.07	55	465,792.72	48
SUNDRIES		66	154,732.32	38,844.21	66	115,888.11	40
VAT		54	2,010,013.60	1,061,631.63	54	948,381.97	48
WATER		41	5,232,431.12	1,586,825.54	41	3,645,605.58	41
<b>WARD 17</b>		40	4666576.56	8,235,288.61	176	3,568,712.05	88

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)							
Average collection rate (MFMA Circular 124 condition 6.7)							
ASSESSMENT RATES		63	2,823,500.78	4,673,941.91	63	1,850,441.13	102
ELECTRICITY	ESKOM SUPPLIED	0	-	22.00	0	22.00	0
REFUSE		7	64,463.90	12,147.06	7	52,316.85	10
SEWERAGE		27	176,606.67	138,083.42	27	38,523.25	45
SUNDRIES		0	526.37	699.43	0	173.06	89
VAT		10	269,861.88	59,805.48	10	210,056.40	17
WATER		8	1,601,478.10	514,237.59	8	1,087,240.50	19
<b>WARD 18</b>		16	471888.24	142,958.00	30	328,930.24	24
ASSESSMENT RATES		22	136,977.99	32,454.89	22	104,523.10	14
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		3	52,365.76	910.13	3	51,455.63	4
SEWERAGE		12	82,910.45	5,712.35	12	77,198.10	9
SUNDRIES		0	-	-	0	-	0
VAT		5	47,768.60	5,608.67	5	42,159.93	14
WATER		42	199,633.90	53,062.01	42	146,571.89	42
<b>WARD 19</b>		19	1842462.76	909,746.06	49	932,716.70	22
ASSESSMENT RATES		16	435,523.54	226,084.33	16	209,439.21	26
ELECTRICITY	ESKOM SUPPLIED	367	27,629.67	32,253.17	367	4,623.50	122
REFUSE		3	229,156.88	25,777.58	3	203,379.30	4
SEWERAGE		6	310,313.59	48,947.44	6	261,366.15	7
SUNDRIES		0	1,286.40	-	0	1,286.40	0
VAT		8	192,939.24	31,481.74	8	161,457.50	10
WATER		39	791,184.02	237,916.77	39	553,267.25	23
<b>WARD 20</b>		16	5537442	1,188,671.07	21	4,348,770.93	17
ASSESSMENT RATES		44	1,689,683.62	784,939.42	44	904,744.20	42
ELECTRICITY	ESKOM SUPPLIED	80	2,253.90	-	80	2,253.90	34
REFUSE		3	696,188.75	48,814.83	3	647,373.93	3
SEWERAGE		7	928,804.22	102,476.50	7	826,327.72	7
SUNDRIES		0	2,535.88	839.04	0	1,696.84	5
VAT		6	544,559.89	53,680.09	6	490,879.80	7
WATER		7	2,217,722.00	245,510.25	7	1,972,211.75	9
<b>WARD 21</b>		120	99552392.75	12,063,613.94	12	87,488,778.81	45
ASSESSMENT RATES		127	2,693,764.51	1,714,114.44	127	979,650.07	90
ELECTRICITY	MUNICIPAL SUPPLIED	125	92,469,078.46	8,548,733.47	125	83,920,344.99	40
REFUSE		48	508,509.62	217,983.49	48	290,526.13	37
SEWERAGE		53	742,555.84	341,734.13	53	400,821.71	46
SUNDRIES		281	76,040.49	25,159.20	281	50,881.29	36
VAT		122	14,326,732.65	1,383,504.39	122	12,943,228.26	41
WATER		44	3,010,192.75	1,106,272.94	44	1,903,919.81	107
<b>WARD 22</b>		15	320934.77	715,332.50	223	394,397.73	53
ASSESSMENT RATES		45	188,108.57	321,114.72	45	133,006.15	88
ELECTRICITY	ESKOM SUPPLIED	55	3,005.21	2,824.89	55	180.32	63
REFUSE		2	23,895.51	2,574.16	2	21,321.35	3
SEWERAGE		8	40,901.26	18,084.76	8	22,816.50	12
SUNDRIES		0	-	-	0	-	0
VAT		5	18,795.41	2,531.94	5	16,263.47	5
WATER		3	65,024.22	7,474.45	3	57,549.77	4
<b>WARD 23</b>		56	2203545.53	2,808,355.39	127	604,809.86	101
ASSESSMENT RATES		54	622,292.29	884,162.14	54	261,869.85	80

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)							
Average collection rate (MFMA Circular 124 condition 6.7)							
ELECTRICITY	MUNICIPAL SUPPLIED	57	703,333.44	590,827.46	57	112,505.98	70
REFUSE		52	145,190.02	133,959.50	52	11,230.52	57
SEWERAGE		47	184,265.36	153,379.91	47	30,885.45	64
SUNDRIES		2432	17,425.37	12,694.95	2432	4,730.42	156
VAT		53	228,720.77	132,067.51	53	96,653.26	78
WATER		65	530,930.80	416,695.23	65	114,235.57	394
<b>WARD 24</b>		5	663381.49	741,751.21	112	78,369.72	18
ASSESSMENT RATES		29	237,172.58	283,915.44	29	46,742.87	53
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		1	89,312.66	7,860.26	1	81,452.40	2
SEWERAGE		3	129,025.52	16,674.06	3	112,351.46	3
SUNDRIES		0	2,719.56	-	0	2,719.56	0
VAT		2	59,187.30	2,996.12	2	56,191.18	2
WATER		2	204,145.43	11,150.42	2	192,995.00	3
<b>WARD 25</b>		70	31171330.33	21,829,728.20	70	9,341,602.13	72
ASSESSMENT RATES		80	12,440,405.13	11,050,166.06	80	1,390,239.07	81
ELECTRICITY	MUNICIPAL SUPPLIED	77	13,899,838.41	8,013,127.61	77	5,886,710.80	73
REFUSE		23	179,722.00	132,662.65	23	47,059.36	31
SEWERAGE		47	1,120,701.59	967,378.06	47	153,323.54	62
SUNDRIES		50	439,226.31	78,211.34	50	361,014.97	46
VAT		62	2,723,977.38	1,441,857.87	62	1,282,119.51	64
WATER		27	3,086,719.65	1,422,941.72	27	1,663,777.93	43
<b>WARD 26</b>		3	255336.39	160,008.06	63	95,328.33	4
ASSESSMENT RATES		33	68,061.78	99,775.30	33	31,713.52	52
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		1	31,378.43	3,162.31	1	28,216.12	1
SEWERAGE		1	44,640.28	19,604.59	1	25,035.69	2
SUNDRIES		23	1,824.65	237.72	23	1,586.93	19
VAT		1	34,553.55	3,542.99	1	31,010.56	1
WATER		2	55,754.58	10,716.25	2	45,038.33	2
<b>WARD 27</b>		1	1408751.47	764,178.02	54	644,573.45	17
ASSESSMENT RATES		3	131,443.57	295,342.40	3	163,898.83	75
ELECTRICITY	ESKOM SUPPLIED	0	352.70	-	0	352.70	0
REFUSE		1	99,665.39	1,979.42	1	97,685.97	1
SEWERAGE		1	131,347.97	2,723.94	1	128,624.03	1
SUNDRIES		0	15.00	-	0	15.00	0
VAT		1	186,663.74	968.89	1	185,694.85	0
WATER		1	1,045,926.80	6,964.80	1	1,038,962.00	1
<b>WARD 28</b>		19	7337756.31	3,000,466.76	41	4,337,289.55	23
ASSESSMENT RATES		55	2,505,840.34	2,017,987.05	55	487,853.29	62
ELECTRICITY	ESKOM SUPPLIED	0	2,113.34	909.49	0	1,203.85	30
REFUSE		4	475,831.66	58,053.70	4	417,777.96	4
SEWERAGE		6	891,846.62	140,811.26	6	751,035.37	7
SUNDRIES		4	7,212.49	345.74	4	6,866.75	4
VAT		6	689,385.28	67,164.43	6	622,220.85	6
WATER		8	3,454,860.92	418,104.90	8	3,036,756.01	8
<b>WARD 29</b>		32	1080272.57	451,393.87	42	628,878.70	35
ASSESSMENT RATES		4	247,674.34	64,883.13	4	182,791.21	11
REFUSE		2	116,316.82	12,521.21	2	103,795.61	3

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)							
Average collection rate (MFMA Circular 124 condition 6.7)							
SEWERAGE		8	177,444.00	38,707.86	8	138,736.14	11
SUNDRIES		0	526.58	-	0	526.58	0
VAT		27	119,765.79	39,406.95	27	80,358.84	31
WATER		60	538,310.83	293,477.21	60	244,833.62	63
<b>WARD 30</b>		9	6676233.52	2,299,255.20	34	4,376,978.32	38
ASSESSMENT RATES		13	1,088,892.46	816,592.61	13	272,299.84	32
ELECTRICITY	PARTIAL ESKOM AND MUNICIPAL SUPPLIED	20	25,515.99	14,917.64	20	10,598.34	26
REFUSE		7	783,722.00	84,110.92	7	699,611.09	6
SEWERAGE		10	1,196,204.40	149,229.18	10	1,046,975.22	9
SUNDRIES		1	12,864.86	1,259.32	1	11,605.54	5
VAT		7	774,720.61	38,589.08	7	736,131.53	16
WATER		8	3,569,027.93	203,713.03	8	3,365,314.91	-55
<b>WARD 31</b>		9	4356737.06	2,419,074.60	56	1,937,662.46	-4937
ASSESSMENT RATES		11	1,390,220.69	728,913.33	11	661,307.36	24
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		9	525,093.73	65,350.72	9	459,743.01	9
SEWERAGE		9	668,152.82	120,013.33	9	548,139.48	17
SUNDRIES		34	2,595.30	667.85	34	1,927.45	47
VAT		8	419,574.03	49,008.58	8	370,565.45	-25
WATER		9	1,770,672.02	376,352.37	9	1,394,319.65	-14
<b>WARD 32</b>		5	1663400.08	3,530,447.54	212	1,867,047.46	43
ASSESSMENT RATES		1	502,500.39	1,264,124.91	1	761,624.53	70
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		2	204,128.96	18,557.63	2	185,571.33	3
SEWERAGE		4	301,340.35	160,305.35	4	141,035.00	12
SUNDRIES		10	1,813.08	79.06	10	1,734.02	3
VAT		6	164,745.10	27,462.12	6	137,282.98	8
WATER		9	653,616.70	142,725.08	9	510,891.63	11
<b>WARD 33</b>		31	10144224.75	4,424,730.75	44	5,719,494.00	53
ASSESSMENT RATES		32	587,849.53	386,118.23	32	201,731.31	39
ELECTRICITY	PARTIAL ESKOM AND MUNICIPAL SUPPLIED	0	224,497.17	2,139.24	0	222,357.94	1
REFUSE		2	352,706.63	10,551.71	2	342,154.92	2
SEWERAGE		6	489,763.52	41,722.80	6	448,040.72	6
SUNDRIES		36	7,336,189.15	3,615,880.77	36	3,720,308.38	55
VAT		45	772,635.33	430,608.19	45	342,027.14	62
WATER		12	1,153,192.97	132,495.55	12	1,020,697.42	88
<b>WARD 34</b>		6	2853637.97	2,095,683.03	73	757,954.94	34
ASSESSMENT RATES		1	622,978.74	537,127.74	1	85,851.00	30
ELECTRICITY	ESKOM SUPPLIED	0	3,654.06	-	0	3,654.06	0
REFUSE		6	405,502.98	53,534.74	6	351,968.24	9
SEWERAGE		8	525,425.12	78,667.81	8	446,757.31	10
SUNDRIES		82	3,034.86	224.59	82	2,810.28	14
VAT		7	316,216.13	38,702.54	7	277,513.59	16
WATER		6	1,293,042.18	316,655.40	6	976,386.78	27
<b>WARD 35</b>		3	2119478.39	364,229.13	17	1,755,249.26	7
ASSESSMENT RATES		2	389,571.26	152,298.63	2	237,272.63	13
REFUSE		3	321,728.24	26,911.79	3	294,816.46	4
SEWERAGE		3	421,177.54	38,119.26	3	383,058.28	4
SUNDRIES		69	2,275.51	150.33	69	2,125.17	26

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)							
Average collection rate (MFMA Circular 124 condition 6.7)							
VAT		3	243,768.57	18,274.67	3	225,493.90	4
WATER		3	984,725.37	103,637.59	3	881,087.78	5
<b>WARD 36</b>		9	4128737.97	417,304.11	10	3,711,433.86	8
ASSESSMENT RATES		17	885,651.70	68,278.46	17	817,373.24	9
ELECTRICITY	PARTIAL ESKOM AND MUNICIPAL SUPPLIED	6	167,365.16	10,346.74	6	157,018.42	6
REFUSE		6	379,331.14	13,224.84	6	366,106.30	4
SEWERAGE		7	508,383.77	36,227.16	7	472,156.61	6
SUNDRIES		4	2,029.05	31.58	4	1,997.46	6
VAT		6	455,255.34	45,149.84	6	410,105.50	7
WATER		7	2,185,976.91	282,401.81	7	1,903,575.10	10
<b>WARD 37</b>		5	709224.7	86,642.97	12	622,581.73	6
ASSESSMENT RATES		0	164,894.29	791.02	0	164,103.27	0
REFUSE		1	97,849.87	2,130.50	1	95,719.37	1
SEWERAGE		4	137,695.90	11,491.27	4	126,204.63	3
SUNDRIES		0	7.32	-	0	7.32	0
VAT		6	77,597.86	12,419.68	6	65,178.18	7
WATER		12	308,777.32	72,129.73	12	236,647.59	14
<b>WARD 38</b>		17	2639372.18	1,408,937.58	53	1,230,434.60	25
ASSESSMENT RATES		3	619,490.98	292,339.73	3	327,151.25	18
REFUSE		3	380,103.13	51,032.16	3	329,070.97	7
SEWERAGE		5	525,877.14	88,691.55	5	437,185.59	9
SUNDRIES		1	2,463.02	1,264.03	1	1,198.99	35
VAT		18	285,946.05	59,123.84	18	226,822.21	16
WATER		35	1,110,637.93	496,761.16	35	613,876.77	33
<b>WARD 39</b>		3	653400.78	119,853.03	18	533,547.75	5
ASSESSMENT RATES		0	122,245.44	120.50	0	122,124.94	0
ELECTRICITY	PARTIAL ESKOM AND MUNICIPAL SUPPLIED	111	52,258.73	37,632.59	111	14,626.14	76
REFUSE		0	88,298.85	1,465.50	0	86,833.35	0
SEWERAGE		0	119,013.96	8,346.62	0	110,667.34	1
SUNDRIES		0	513.29	-	0	513.29	0
VAT		3	75,962.35	17,907.45	3	58,054.90	6
WATER		2	271,070.51	72,287.48	2	198,783.03	6
<b>WARD 40</b>		2	938531.16	32,348.31	3	906,182.85	3
ASSESSMENT RATES		1	285,410.70	2,082.56	1	283,328.14	0
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		0	115,388.30	1,687.99	0	113,700.31	0
SEWERAGE		2	162,670.72	8,175.08	2	154,495.64	3
SUNDRIES		0	2,024.42	-	0	2,024.42	0
VAT		2	92,552.37	4,530.46	2	88,021.91	4
WATER		4	373,035.95	20,402.68	4	352,633.27	8
<b>WARD 41</b>		12	2268156.68	1,048,351.83	46	1,219,804.85	18
ASSESSMENT RATES		7	619,823.61	278,978.82	7	340,844.79	17
ELECTRICITY	ESKOM SUPPLIED	0	-	705.98	0	705.98	249
REFUSE		10	283,159.54	52,314.98	10	230,844.56	8
SEWERAGE		11	387,552.56	69,531.25	11	318,021.31	9
SUNDRIES		23	2,193.77	404.27	23	1,789.51	16
VAT		12	232,748.98	32,794.95	12	199,954.03	10
WATER		16	975,423.22	247,235.71	16	728,187.51	17
<b>WARD 42</b>		15	910861.73	33,199.55	4	877,662.18	9

MFMA Circular 124 - Monthly MFMA s.71 reporting (condition 6.7)							
Average collection rate (MFMA Circular 124 condition 6.7)							
ASSESSMENT RATES		5	207,556.41	1,339.46	5	206,216.95	1
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		8	129,827.92	1,529.27	8	128,298.65	3
SEWERAGE		10	181,097.29	1,830.77	10	179,266.53	4
SUNDRIES		0	4,061.76	-	0	4,061.76	0
VAT		11	99,087.25	4,621.89	11	94,465.36	9
WATER		25	388,317.73	28,464.27	25	359,853.46	16
<b>WARD 43</b>		91	2043487.73	498,997.57	24	1,544,490.16	32
ASSESSMENT RATES		55	867,813.58	76,792.89	55	791,020.70	9
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		16	188,066.07	11,788.54	16	176,277.53	6
SEWERAGE		23	310,995.52	26,843.90	23	284,151.62	8
SUNDRIES		0	1,289.08	1,935.26	0	646.18	135
VAT		29	167,544.76	36,941.77	29	130,602.99	28
WATER		265	675,322.71	305,270.90	265	370,051.81	75
<b>WARD 44</b>		28	1676244.27	93,886.18	6	1,582,358.09	5
ASSESSMENT RATES		4259	277,598.16	18,403.64	4259	259,194.52	7
ELECTRICITY	ESKOM SUPPLIED	0	-	-	0	-	0
REFUSE		104	258,574.11	3,468.20	104	255,105.91	1
SEWERAGE		219	357,128.39	7,721.84	219	349,406.55	2
SUNDRIES		0	249.96	-	0	249.96	0
VAT		2	199,583.02	7,758.85	2	191,824.17	2
WATER		343	782,693.61	56,414.60	343	726,279.01	7
<b>WARD 45</b>		62	10868190	9,118,333.83	84	1,749,856.17	65
ASSESSMENT RATES		60	3,195,168.85	2,443,979.91	60	751,188.94	59
ELECTRICITY	MUNICIPAL SUPPLIED	63	4,080,788.70	3,384,548.94	63	696,239.76	64
REFUSE		82	572,874.98	489,474.41	82	83,400.57	73
SEWERAGE		73	627,641.75	530,399.91	73	97,241.83	68
SUNDRIES		194	84,344.82	69,141.04	194	15,203.78	40
VAT		57	1,103,018.27	707,583.04	57	395,435.23	56
WATER		54	2,307,287.46	1,586,534.75	54	720,752.71	67



## MUNICIPAL MANAGERS QUALITY CERTIFICATION

### QUALITY CERTIFICATE

I, **APRIL NTULI**, the municipal manager of, **EMFULENI LOCAL MUNICIPALITY (GT421)**, hereby certify that:

- The monthly budget statement (MFMA S71 REPORT);
- The quarterly report on the implementation of the budget and financial state affairs of the municipality;
- Mid-year budget and performance assessment.

For the month of, **SEPTEMBER 2023**, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

**NAME OF MUNICIPALITY:** **EMFULENI LOCAL MUNICIPALITY**

**MUNICIPAL MANAGER:** **APRIL NTULI**

**SIGNATURE:**



**DATE :**

12/10/23

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Annexure A2 - Monthly



National Treasury  
Municipal Debt Relief  
MFMA Circular No. 124  
Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period:

National Financial Year:

Demarcation Code of Municipality being assessed:

District:

Demarcation Description:

I, April Ntuli, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

6,3 + Maintaining the Eskom and bulk water current account –		
Condition 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):		
1	6.12.2 - Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	<input type="text" value="Yes"/>
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	<input type="text" value="Yes"/>
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	<input type="text" value="No"/>
4	6.3.1 - Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	<input type="text" value="No"/>
5	6.3.2 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	<input type="text" value="No"/>
6	6.3.3 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	<input type="text" value="No"/>
7	6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	<input type="text"/>
8	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?	<input type="text" value="No"/>
9	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	<input type="text" value="Yes"/>
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?  <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	<input type="text" value="Yes"/>
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?  <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	<input type="text" value="Yes"/>



11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>			
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes
<p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>			
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	No
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
<p>6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes
<p>6.6 Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>			
<p>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</p>			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	No
<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p>			
20	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –	
	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes



	6.8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	N/a
28	6.8.2	- Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	Yes
	6.9	Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	N/A
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?	No
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	
	6.10	<i>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</i>	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	
36	6.11	<b>Limitation on municipality borrowing powers -</b> has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	
	6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	No
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	No
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	
39		<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	No
40	6.13	<b>Accounting Treatment -</b> has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	N/A

6.14

'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?

No

*Note: By applying for Municipal Debt Relief as set out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.*

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

April Ntuli  
12 Oct 2023

**\*\* Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.**

NOTICES/WARNINGS		
ISSUED		3508
	DELIVERED	2880
	NOT DELIVERED	628
<b>NON DELIVERED ACC</b>	<b>TOTALS</b>	<b>RECOMMENDATIONS</b>
ADDRESSES PROBLEM	70	Obtain gps coordinates
VACANT PROPERTY	88	Escalate to Nonuhle for verification
NOT EXECUTED	355	Increase capacity
NOT COMPLIANT	115	Conduct training for field workers
<b>RECONNECTIONS</b>		
<b>TOTAL</b>	214	

DISCONNECTIONS		
ISSUED		1206
	SUCCESSFUL DISCONNECTIONS	770
	UNSUCCESSFUL DISCONNECTIONS	436
<b>UNSUCCESSFUL DISCONNECTIONS</b>	<b>TOTALS</b>	<b>RECOMMENDATIONS</b>
Meter Not Labelled		Escalate to Electrical dept to assist with labelling
Protective Structure		Cut locks and replace with new locks
Still disconnected		Conduct cable test at disconnection point
Vacant Property		Escalate to Nonuhle for verification
Access Problems		RedAnts security to accompany disconnecting contractors
Not executed		Increase capacity & monitoring of issue log
Meter Removed		Escalate to Electrical dept to assist