



**MID YEAR BUDGET &
PERFORMANCE ASSESSMENT
REPORT
2023/24**

TABLE OF CONTENTS

PART 1

1. Purpose	2
2. Legal/Statutory Requirements.....	2
3. Background.....	2
4. Executive Mayors Summary Report.....	3
5. Resolutions.....	3

PART 2

6. Mid-Year Performance Results	4-9
7. Areas to be considered for Adjustment Budget.....	10
8. Municipal Manager Quality Certificate.....	10
9. Annexures.....	

PART 1

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

1. BACKGROUND AND EXECUTIVE SUMMARY

1.1 PURPOSE

The purpose of this report is to comply with section 72 (1) (a) of the Municipal Finance Management Act and the requirements as promulgated in the Government Gazette No.32141 of 17 April 2009 regarding Municipal Budget and Reporting Regulations, which requires that specific financial particulars be reported on and in the formats prescribed.

1.2 LEGAL/STATUTORY REQUIREMENT

Section 72 of the MFMA 56 of 2003 states that the Accounting Officer must by the 25 January of each year assess the performance of the municipality during the first half of the financial year and submit a report on assessment to the Honourable Mayor, the relevant Provincial Treasury and National Treasury. The mid-year budget and performance assessment review must make recommendations as to whether an adjustments budget is necessary.

1.3 BACKGROUND

The Mid-Year Budget and Performance Report is a valuable resource that assists the municipality, and the public to assess the impact of government policies and the resources allocated to implement them. The Accounting Officer shall in terms of section 72 of the MFMA 56 of 2003 consider:-

- the monthly statements referred to in section 71 for the first half of the year;
- the municipality's service delivery performance during the first half of the financial year, and the service delivery targets & performance indicators set in the Service Delivery Budget Implementation Plan;
- the past year's annual report, and progress on resolving problems identified in the annual report.

Section 72 (3) states that the Accounting Officer as part of the review must make recommendations as to whether an Adjustment Budget is necessary and recommend revised projections for revenue and expenditure. The report of such assessment must then be submitted to the Mayor, National Treasury and relevant Provincial Treasury.

1.4 EXECUTIVE MAYORS REPORT SUMMARY

The Service Delivery and Budget Implementation Plan sets the scene for the implementation of proposals that were put forward in the approved Integrated Development Plan (IDP) and Budget by the Council in May 2023. The Mid-Year Budget & Performance Assessment Report supports the council in assessing the progress that is made in implementing government programmes. It also assists political office bearers in evaluating future plans for the municipality's critical services. The report serves as both an accountability and future planning document. The municipality approved an unfunded budget in May 2023. National Treasury therefore issued a notice for noncompliance with section 18 of the Municipal Finance Management Act (MFMA) due to the unfunded budget status. The municipality is therefore given an opportunity to self-correct this during the adjustment budget in February 2024; and persistent failure to correct this; then the National Treasury will invoke section 216 (2) of the constitution of the Republic of South Africa ("stopping of equitable share") together with section 171 of the Municipal Finance Management Act (MFMA) ("financial misconduct"). The consolidated summary of performance at mid-year is reflected below:

Description	Original Budget	Adjusted Budget	YTD Budget	Actual Results
Operating Revenue	R240 449 034	R240 449 034	R120 224 517	R154 465 951
Operating Expenditure	R305 538 054	R305 788 054	R152 894 027	R123 898 153
Capital Transfers	R31 327 200	R36 027 200	R18 013 600	R16 841 120

The operating revenue at mid-year was R154m which is more than 50% of the annual budget. The operating expenditure is R123m which is 40% of annual budget. The revenue recognised on capital transfers is R16m which is 52% of the annual budget.

1.5 RESOLUTIONS

It is recommended that:

1. The Mayor **CONSIDERS** and **NOTES** the 2023/24 Mid-Year Budget and Performance Assessment Report of Amahlathi Local Municipality for the 2023/24 financial year in terms of Section 72 of the MFMA including supporting documentation attached as Annexure.
2. That it **BE NOTED** that An Adjustments Budget for the financial year 2023/24 is necessary.
3. That it **BE NOTED** that the projections for revenue and expenditure be revised.

PART 2

2. MID YEAR PERFORMANCE RESULTS

EC124 Amahlathi - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	23 331	24 424	24 424	1 721	13 598	12 212	1 385	11%	27 195
Service charges	46 669	53 994	53 994	3 719	25 837	26 997	(1 160)	-4%	51 674
Investment revenue	1 613	1 158	1 158	-	339	579	(240)	-42%	678
Transfers and subsidies - Operational	130 054	138 420	138 420	47 769	102 574	69 210	33 365	48%	138 420
Other own revenue	23 366	22 453	22 453	1 729	12 118	11 227	892	15%	18 663
Total Revenue (excluding capital transfers and contributions)	225 034	240 449	240 449	54 938	154 466	120 225	34 241	28%	236 629
Employee costs	135 383	134 985	134 985	10 639	68 788	67 493	1 295	2%	137 576
Remuneration of Councillors	13 662	14 329	14 329	1 097	7 163	7 164	(2)	-0%	14 325
Depreciation and amortisation	25 858	26 000	26 000	-	-	13 000	(13 000)	-100%	-
Finance charges	10 047	4 500	4 500	-	6 551	2 250	4 301	191%	13 102
Inventory consumed and bulk purchases	43 368	51 680	51 680	13	24 492	25 840	(1 348)	-25%	48 984
Transfers and subsidies	10	-	-	-	-	-	-	-	-
Other expenditure	69 734	74 045	74 295	1 346	16 905	37 147	(20 243)	-54%	33 809
Total Expenditure	298 062	305 538	305 788	13 095	123 898	152 894	(28 996)	-19%	247 796
Surplus/(Deficit)	(73 028)	(65 089)	(65 339)	41 843	30 568	(32 670)	63 237	-194%	(11 167)
Transfers and subsidies - capital (monetary allocations)	32 255	31 327	36 027	16 841	16 841	18 014	(1 172)	-7%	36 027
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)	62 065	-423%	24 860
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)	62 065	-423%	24 860
Capital expenditure & funds sources									
Capital expenditure	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956
Capital transfers recognised	28 727	31 327	36 027	2 606	20 879	18 014	2 865	16%	41 758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 804	2 550	4 400	609	1 099	2 200	(1 101)	-50%	2 198
Total sources of capital funds	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956

- The summary report above indicates that as at the end of the first half of the financial year, operating expenditure should be R 152m; which is 50% of the total operational budget of R305m. As at end of 31 December 2023, the actual operating expenditure is R123m which is less than the projected operating expenditure.
- The report indicates that revenue should be R120m based on the anticipated billing, collection and the revenue recognised from operational grants. The revenue raised (including revenue recognised from operational grants) is R154m, which is more than the anticipated revenue due to full recognition of the equitable share received in December 2023.
- The report indicates that the capital expenditure was projected to be R20m based on the anticipated capital expenditure. The actual capital expenditure as at 31 December 2023 is R21m.

2.1 SUMMARY OF STATEMENT OF FINANCIAL PERFORMANCE

The municipality should in terms of section 71(1) (g) of the MFMA, when necessary provide an explanation of any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote, and any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

EC124 Amahlathi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Exchange Revenue										
Service charges - Electricity		35 562	41 674	41 674	2 753	20 034	20 837	(803)	-4%	40 069
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 107	12 320	12 320	967	5 803	6 160	(357)	-6%	11 605
Sale of Goods and Rendering of Services		5 355	5 634	5 634	437	2 787	2 817			5 573
Agency services		1 266	1 829	1 829	18	595	914	(320)	-35%	1 189
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 438	5 531	5 531	634	3 668	2 766	903	33%	7 336
Interest from Current and Non Current Assets		1 613	1 158	1 158	-	339	579	(240)	-42%	678
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		221	196	196	11	169	98	71	72%	337
Licence and permits		2 349	2 252	2 252	-	1 281	1 126	155	14%	2 562
Operational Revenue		1 610	667	667	-	0	333	(333)	-100%	1
Non-Exchange Revenue										
Property rates		23 331	24 424	24 424	1 721	13 598	12 212	1 385	11%	27 195
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20	27	27	1	7	14	(6)	-45%	15
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		130 054	138 420	138 420	47 769	102 574	69 210	33 365	48%	138 420
Interest		5 900	6 318	6 318	628	3 611	3 159	452	14%	7 223
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1 208	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225 034	240 449	240 449	54 938	154 466	120 225	34 241	28%	236 629
Expenditure By Type										
Employee related costs		135 383	134 985	134 985	10 639	68 788	67 493	1 295	2%	137 576
Remuneration of councillors		13 662	14 329	14 329	1 097	7 163	7 164	(2)	0%	14 325
Bulk purchases - electricity		43 194	51 433	51 433	-	24 393	25 716	(1 323)	-5%	48 786
Inventory consumed		174	247	247	13	99	124	(25)	-20%	198
Debt impairment		29 142	27 000	27 000	-	-	13 500	(13 500)	-100%	-
Depreciation and amortisation		25 858	26 000	26 000	-	-	13 000	(13 000)	-100%	-
Interest		10 047	4 500	4 500	-	6 551	2 250	4 301	191%	13 102
Contracted services		14 238	18 230	18 440	837	8 941	9 220	(279)	-3%	17 881
Transfers and subsidies		10	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 157	28 815	28 855	509	7 964	14 427	(6 463)	-45%	15 928
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		196	-	-	-	-	-	-	-	-
Total Expenditure		298 062	305 538	305 788	13 095	123 898	152 894	(28 996)	-19%	247 796
Surplus/(Deficit)		(73 028)	(65 089)	(65 339)	41 843	30 568	(32 670)	63 237	(0)	(11 167)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		32 255	31 327	36 027	16 841	16 841	18 014	(1 172)	(0)	36 027
Surplus/(Deficit) after capital transfers & contributions		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860

2.1.1 Explanation of variances to Statement of Financial Performance

- Rental of facilities and equipment indicates an over performance of 71% when compared to the budgeted estimate. This shows an improvement in the renting out of municipal facilities to generate more revenue for the institution.
- Interest on investments is reflecting an underperformance of 42% when compared to the budgeted estimate of R579 000 and this is due to financial constraints that the municipality continue to experience which then means that there is limited amount of money invested which then translates to lower interest earned.
- Fines reflect an underperformance of 45% when compared to projections. This component requires closer attention as it is poorly performing over the years and only achieved R20 000 in the 2023 audited performance results.
- Interest on overdue accounts reflects an over expenditure of 191% when compared to projections due to escalating Eskom debt as a result of cash flow difficulties.

2.2 CAPITAL EXPENDITURE PERFORMANCE

The following table provides a summary of the expenditure trends based on planned capital projects and actual spending. The total capital expenditure budgeted estimate as at 31 December 2023 amounts to R20m which is 50% of the budgeted R40m for the 2023/24 financial year. The percentage spending on capital projects as at 31 December 2023 amounts to 36% of the total capital budget; MIG expenditure at 57% and Disaster Grant 64%. The table below reflects the capital expenditure performance by function.

EC124 Amahlathi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
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									
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		528	750	750	557	619	375	244	65%	1 238
Vote 2 - BUDGET & TREASURY OFFICE		1 220	100	600	52	52	300	(248)	-83%	104
Vote 3 - CORPORATE SERVICES		538	50	50	-	65	25	40	159%	130
Vote 4 - PLANNING AND DEVELOPMENT		16 683	31 377	36 077	2 606	20 931	18 039	2 893	16%	41 862
Vote 5 - COMMUNITY & SOCIAL SERVICES		693	-	1 000	-	207	500	(293)	-59%	414
Vote 6 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	1 550	1 550	-	52	775	(723)	-93%	104
Vote 10 - ROAD TRANSPORT		11 653	50	400	-	52	200	(148)	-74%	104
Vote 11 - ELECTRICITY		217	-	-	-	-	-	-	-	-
Vote 12 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956
Total Capital Expenditure		31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956

Below is detailed Municipal Infrastructure Grant and Disaster Grant Expenditure per project:

Projects	Vote Number	Grant	Original Budget	Adjusted Budget	YTD Exp (Excl. Vat)	Balance
Mlungisi Sportfield	C0237-1/IA00032/F0791/X099/R2125/001/LED	MIG Grant	1 000 000	1 000 000	219 260	780 740
Lower Kologha Internal Roads	C0040-10/IA00132/F0791/X099/R2124/001/LED	MIG Grant	1 557 492		1 547 959	-1 547 959
Surfacing of Cathcart Street	C0040-30/IA00132/F0791/X099/R2129/001/LED	MIG Grant	623 950	1 083 956	1 098 381	-14 425
Stutterheim Recreation Center	C0225-1/IA00032/F0791/X099/R2124/001/LED	MIG Grant	11 550 000	11 589 826	6 862 560	4 727 266
Keiskamahok Recreation Center	C0225-1/IA00032/F0791/X099/R1514/001/LED	MIG Grant	10 351 000	10 938 005	4 864 382	6 073 623
Frankfort Internal Roads	C0040-29/IA00132/F0791/X099/R2123/001/LED	MIG Grant	2 500 000	2 000 000	1 505 190	494 810
Mbaxa Community Hall	C0230-1/IA00032/F0791/X099/R2132/001/LED	MIG Grant	2 000 000	1 640 172	1 037 476	602 696
Phumlani Community Hall	C0230-1/IA00032/F0791/X099/R2127/001/LED	MIG Grant	500 000	250 000	232 824	17 176
KKH Paving	C0040-22/IA00132/F0791/X099/R2125/001/LED	MIG Grant	244 758		-	-
langdraai Community Hall	C0230-5/IA00032/F0791/X099/R2127/001/LED	MIG Grant	500 000	150 000	137 140	12 860
Paving of Xholorha Internal Roads	C0040-29/IA00132/F0791/X099/R0840/001/LED	MIG Grant		2 275 241	52 938	2 222 303
Nqenqe Internal Roads	C0040-30/IA00132/F0791/X099/R2125/001/LED	MIG Grant	-	150 000	129 940	20 060
Border Post Internal Roads	C0040-23/IA00132/F0791/X099/R2133/001/LED	MIG Grant	-	-	74 400	-74 400
Izidenge Internal Roads	C0040-29/IA00132/F0791/X099/R2131/001/LED	MIG Grant	500 000	250 000	150 521	99 479
Forestway Project	C0040-29/IA00132/F09679/X099/R2124/001/LED	Disaster Grant	-	3 450 000	2 288 535	1 161 465
Toise Road and Stormwater Project	C0040-29/IA00132/F09679/X099/R2130/001/LED	Disaster Grant	-	1 250 000	718 740	531 260
Total			31 327 200	36 027 200	20 920 245	15 106 955

2.3 SUMMARY OF STATEMENT OF FINANCIAL POSITION

The financial position reflects the position of Amahlathi Local Municipality having considered the assets; liabilities and equity as at 31 December 2023.

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial position									
Total current assets	95 113	67 111	66 663		158 316				67 111
Total non current assets	415 323	415 496	422 046		437 547				415 496
Total current liabilities	226 253	201 604	207 955		263 671				201 604
Total non current liabilities	39 813	38 904	38 904		39 813				38 904
Community wealth/Equity	244 371	242 099	241 849		292 380				242 099

- The report indicates that the current liabilities of the municipality are significantly growing due to cash flow difficulties.
- The cash balance as at 31 December 2023 amounts to R1.9m which comprises of the cashbook balance for the main primary bank account.
- Call investment deposits comprises of investments of call deposits made with various financial institutions when there is surplus cash available in the main account. These monies are invested in line with municipal investment policy. The table below details the Cash Balance in the Main Account and Call Deposits made by the Municipality for the period ending 31 December 2023.

Date	Type	Account Description	Balance
31 December 2023	Cash	Main Account	1 997 409.10
31 December 2023	Call Investment Deposit	Disaster Account	1 515 517.36

31 December 2023	Call Investment Deposit	MIG Account	3 248 409.15
31 December 2023	Call Investment Deposit	Insurance Account	897 487.12
31 December 2023	Call Investment Deposit	FNB Guarantee	4 954 667.60
31 December 2023	Call Investment Deposit	EPWP Account	739 707.38
31 December 2023	Call Investment Deposit	FMG Account	204 269.75
31 December 2023	Call Investment Deposit	INEP Account	19 359.81
31 December 2023	Call Investment Deposit	Library Account	2 392.79
31 December 2023	Call Investment Deposit	Payroll Accounts	32 891 414.49
31 December 2023	Call Investment Deposit	Waste Management	2 226 703.56
			48 697 338.11

- The total cash available as at 31 December 2023 indicates a total balance of **R 48 697 338.11**.
- The trade and other payables are currently at R185m which is considerably very high due to the Eskom debt that is a biggest contributor.
- **Unspent Grant** – The unspent grants amounts to R17m as at 31 December 2023.

2.4 AGE DEBTORS ANALYSIS

The debtors report below provides the total amount owed to the municipality by income source and by debtor type. Total outstanding debt for the month ending 31 December 2023 is R167m. Government Departments owe the municipality R23m (14%), Businesses owe R21m (13%) and Households owe R121m (72%). The biggest contributor being the households that owe R121m followed by government departments that owe R23m.

EC124 Amahlathi - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December									
Description	NT Code	Budget Year 2023/24					Total over 90 days	Actual Bad Debts Written Off against	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	Over 1Yr	Total			
R thousands									
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 072	1 062	670	1 912	9 598	5 794	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 569	1 132	535	42 529	59 188	55 952	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 062	909	878	41 776	52 713	49 863	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	6	6	343	456	440	-	-
Interest on Arrear Debtor Accounts	1810	1 263	1 241	1 221	29 934	44 169	40 444	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-
Other	1900	(9)	(91)	(19)	641	1 001	1 121	-	-
Total By Income Source	2000	5 962	4 257	3 291	117 134	167 125	153 615	-	-
2022/23 - totals only									
Debtors Age Analysis By Customer Group									
Organs of State	2200	1 038	1 130	459	8 996	23 297	20 669	-	-
Commercial	2300	2 186	762	544	13 622	21 611	18 119	-	-
Households	2400	2 700	2 328	2 251	94 142	121 310	114 031	-	-
Other	2500	39	37	36	374	908	796	-	-
Total By Customer Group	2600	5 962	4 257	3 291	117 134	167 125	153 615	-	-

2.5 AGE CREDITORS ANALYSIS

Council attempts to process and settle invoices within 30 days of receiving them in line with the Municipal Finance Management Act where possible, however delays are experienced due to cash flow challenges the municipality is faced with. Below are the

creditor's balances as at 31 December 2023. The detail of aging of creditors is reflected below.

Description	NT Code	Budget Year 2023/24									Prior year totals for chart
		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											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	5 272	5 453	5 822	8 653	8 982	27 712	69 042	130 936	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	425	520	18	916	19	17	4 437	7 568	13 921	-
Auditor General	0800	-	1 080	859	560	541	163	305	310	3 818	-
Other	0900	4 334	-	-	-	2	-	7 768	15 278	27 382	-
Total By Customer Type	1000	4 759	6 872	6 330	7 298	9 216	9 161	40 222	92 198	176 057	-

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 1Year	Total
Eskom Bulk	-	5 272 388,31	5 452 848,03	69 042 319,39	130 936 376,35
Special Investigating Unit	-	-	-	8 509 752,82	10 537 432,33
Worksmans Compensation	-	-	-	4 436 473,48	10 176 656,21
Amathole DM	-	-	-	3 486 118,77	7 499 154,63
SALGA	-	-	-	4 022 685,16	5 201 405,54
Auditor General	-	1 080 084,59	859 385,36	309 839,30	3 818 425,75
3rd Party Pension	1 972 610,95	-	-	-	1 972 610,95
EC Department of Transport	-	-	-	1 692 043,80	1 692 043,80
3rd Party Medical Aids	847 519,00	-	-	-	847 519,00
All other suppliers	1 939 085,54	520 004,28	18 178,67	698 876,05	3 375 756,54
Total	4 759 215,49	6 872 477,18	6 330 412,06	92 198 108,77	176 057 381,10

2.6 GRANTS AND SUBSIDIES

The conditional and unconditional grants allocation gazette for 2023/24 reflected an amount of R169m. An amount of R129m has been received for period ending 31 December 2023. The expenditure on grants and subsidies is R126m as at 31 December 2023.

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		128 755	136 692	136 692	44 481	103 487	68 346	35 142	51,4%	136 692
Local Government Equitable Share		124 987	131 533	131 533	43 844	98 649	65 767	32 883	50,0%	131 533
Finance Management		2 200	2 200	2 200	302	1 705	1 100	605	55,0%	2 200
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1 568	1 310	1 310	335	2 721	655	2 066	315,4%	1 310
PMU 5%		-	1 649	1 649	-	412	824	(412)	-50,0%	1 649
Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		1 299	1 728	1 728	251	1 409	864	(264)	-30,5%	1 728
Sport and Recreation		1 200	1 200	1 200	251	1 409	600	809	134,8%	1 200
Seta		-	528	528	-	-	264	(264)	-100,0%	528
Waste Grant 6m		-	-	-	-	-	-	-	-	-
Human Settlement		99	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		130 054	138 420	138 420	44 732	104 897	69 210	34 878	50,4%	138 420
Capital expenditure of Transfers and Grants										
National Government:		31 701	31 327	36 027	2 852	20 920	18 014	2 907	16,1%	31 327
Municipal Infrastructure Grant (MIG)		31 701	31 327	31 327	1 810	17 913	15 664	2 249	14,4%	31 327
Disaster Grant		-	-	4 700	1 042	3 007	2 350	657	28,0%	-
Provincial Government:		554	-	-	47	420	-	420	-	-
Waste Grant R6m (DEDEAT)		554	-	-	47	420	-	420	-	-
Total capital expenditure of Transfers and Grants		32 255	31 327	36 027	2 899	21 340	18 014	3 327	18,5%	31 327
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		162 309	169 747	174 447	47 631	126 237	87 223	38 205	43,8%	169 747

3. AREAS TO BE CONSIDERED FOR ADJUSTMENT

- Rental of facilities and Equipment due to new rentals.
- Interest on overdue accounts due to escalating interest on Eskom debt.
- Waste Grant unspent balance which was not part of the budget.
- MIG Projects.

4. MUNICIPAL MANAGERS QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, **Dr. Z Shasha**, Municipal Manager of **Amahlathi Municipality**, hereby certify that -

(Mark as appropriate)

the monthly budget statement

Quarterly report on the implementation of the budget and financial state of affairs of the municipality

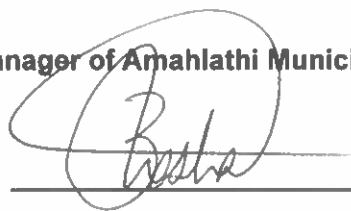
Mid-year budget and performance assessment

for the month of December 2023 of 2023/2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Dr. Z Shasha

Municipal Manager of Amahlathi Municipality (EC124)

Signature



Date: 09 January 2024

5. ANNEXURES

- Schedule C Main Tables
- Service Delivery Performance will be submitted as a separate report

EC124 Amahlathi - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	23 331	24 424	24 424	1 721	13 598	12 212	1 385	11%	27 195
Service charges	46 669	53 994	53 994	3 719	25 837	26 997	(1 160)	-4%	51 674
Investment revenue	1 613	1 158	1 158	-	339	579	(240)	-42%	678
Transfers and subsidies - Operational	130 054	138 420	138 420	47 769	102 574	69 210	33 365	48%	138 420
Other own revenue	23 366	22 453	22 453	1 729	12 118	11 227	892	15%	18 663
Total Revenue (excluding capital transfers and contributions)	225 034	240 449	240 449	54 938	154 466	120 225	34 241	28%	236 629
Employee costs	135 383	134 985	134 985	10 639	68 788	67 493	1 295	2%	137 576
Remuneration of Councillors	13 662	14 329	14 329	1 097	7 163	7 164	(2)	-0%	14 325
Depreciation and amortisation	25 858	26 000	26 000	-	-	13 000	(13 000)	-100%	-
Finance charges	10 047	4 500	4 500	-	6 551	2 250	4 301	191%	13 102
Inventory consumed and bulk purchases	43 368	51 680	51 680	13	24 492	25 840	(1 348)	-25%	48 984
Transfers and subsidies	10	-	-	-	-	-	-	-	-
Other expenditure	69 734	74 045	74 295	1 346	16 905	37 147	(20 243)	-54%	33 809
Total Expenditure	298 062	305 538	305 788	13 095	123 898	152 894	(28 996)	-19%	247 796
Surplus/(Deficit)	(73 028)	(65 089)	(65 339)	41 843	30 568	(32 670)	63 237	-194%	(11 167)
Transfers and subsidies - capital (monetary allocations)	32 255	31 327	36 027	16 841	16 841	18 014	(1 172)	-7%	36 027
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)	62 065	-423%	24 860
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)	62 065	-423%	24 860
Capital expenditure & funds sources									
Capital expenditure	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956
Capital transfers recognised	28 727	31 327	36 027	2 606	20 879	18 014	2 865	16%	41 758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 804	2 550	4 400	609	1 099	2 200	(1 101)	-50%	2 198
Total sources of capital funds	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956
Financial position									
Total current assets	95 113	67 111	66 663		158 316				67 111
Total non current assets	415 323	415 496	422 046		437 547				415 496
Total current liabilities	226 253	201 604	207 955		263 671				201 604
Total non current liabilities	39 813	38 904	38 904		39 813				38 904
Community wealth/Equity	244 371	242 099	241 849		292 380				242 099
Cash flows									
Net cash from (used) operating	38 375	37 623	37 623	45 030	49 257	18 812	(30 445)	-162%	98 514
Net cash from (used) investing	(32 713)	(38 959)	(40 427)	(3 216)	(21 978)	(20 214)	1 765	-9%	(43 956)
Net cash from (used) financing	(191)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	15 702	8 897	7 428	-	55 757	8 830	(46 927)	-531%	83 036
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 962	4 257	3 291	6 746	3 995	3 497	22 243	117 134	167 125
Creditors Age Analysis									
Total Creditors	4 759	6 872	6 330	7 298	9 216	9 161	40 222	92 198	176 057

EC124 Amahlathi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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									
Revenue - Functional										
<i>Governance and administration</i>		165 287	167 607	167 607	48 243	121 483	83 804	37 680	45%	173 009
Executive and council		125 746	139 976	139 976	43 805	98 338	69 988	28 350	41%	126 718
Finance and administration		39 541	27 631	27 631	4 438	23 146	13 816	9 330	68%	46 291
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7 468	6 434	6 434	1 636	3 795	3 217	579	18%	7 591
Community and social services		2 578	1 380	1 380	1 216	1 299	690	609	88%	2 597
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4 728	5 001	5 001	415	2 486	2 501	(14)	-1%	4 972
Housing		161	53	53	4	11	26	(16)	-60%	21
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		37 311	38 716	43 416	18 181	20 191	21 708	(1 517)	-7%	40 382
Planning and development		31 759	32 993	37 693	16 845	16 870	18 846	(1 976)	-10%	33 740
Road transport		5 239	5 512	5 512	1 331	3 210	2 756	454	16%	6 419
Environmental protection		313	212	212	5	111	106	6	5%	223
<i>Trading services</i>		47 223	59 019	59 019	3 719	25 837	29 510	(3 673)	-12%	51 674
Energy sources		35 562	41 674	41 674	2 753	20 034	20 837	(803)	-4%	40 069
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 661	17 346	17 346	967	5 803	8 673	(2 870)	-33%	11 605
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	257 289	271 776	276 476	71 779	171 307	138 238	33 069	24%	272 657
Expenditure - Functional										
<i>Governance and administration</i>		150 717	140 732	140 982	6 553	57 470	70 491	(13 021)	-18%	114 940
Executive and council		85 815	76 545	76 795	2 875	28 555	38 397	(9 843)	-26%	57 109
Finance and administration		62 663	62 599	62 599	3 589	27 962	31 300	(3 337)	-11%	55 925
Internal audit		2 239	1 588	1 588	90	953	794	159	20%	1 906
<i>Community and public safety</i>		14 445	13 946	13 946	826	5 145	6 973	(1 828)	-26%	10 290
Community and social services		8 812	8 077	8 077	364	2 331	4 039	(1 707)	-42%	4 663
Sport and recreation		2 201	2 580	2 580	194	1 138	1 290	(152)	-12%	2 276
Public safety		3 310	3 288	3 288	269	1 663	1 644	18	1%	3 325
Housing		122	-	-	-	13	-	13	#DIV/0!	26
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 171	80 061	80 061	4 440	28 573	40 031	(11 458)	-29%	57 146
Planning and development		9 067	11 024	11 024	703	4 605	5 512	(908)	-16%	9 209
Road transport		60 969	69 022	69 022	3 692	23 744	34 511	(10 768)	-31%	47 487
Environmental protection		135	15	15	45	225	8	218	2900%	450
<i>Trading services</i>		62 729	70 799	70 799	1 275	32 710	35 400	(2 690)	-8%	65 420
Energy sources		49 496	59 364	59 364	320	26 629	29 682	(3 053)	-10%	53 258
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13 233	11 436	11 436	955	6 081	5 718	363	6%	12 162
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	298 062	305 538	305 788	13 095	123 898	152 894	(28 996)	-19%	247 796
Surplus/ (Deficit) for the year		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)	62 065	-423%	24 860

EC124 Amahlathi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		125 746	139 976	121 588	43 805	98 338	69 988	28 350	40,5%	126 718
Vote 2 - BUDGET & TREASURY OFFICE		39 541	27 103	31 996	4 438	23 146	13 552	9 594	70,8%	46 291
Vote 3 - CORPORATE SERVICES		-	528	773	-	-	264	(264)	-100,0%	-
Vote 4 - PLANNING AND DEVELOPMENT		31 759	32 993	29 608	16 845	16 870	18 846	(1 976)	-10,5%	33 740
Vote 5 - COMMUNITY & SOCIAL SERVICES		2 578	1 380	1 446	1 216	1 299	690	609	88,2%	2 597
Vote 6 - HOUSING		161	53	100	4	11	26	(16)	-59,6%	21
Vote 7 - PUBLIC SAFETY		4 728	5 001	4 657	415	2 486	2 501	(14)	-0,6%	4 972
Vote 8 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		11 661	17 346	16 069	967	5 803	8 673	(2 870)	-33,1%	11 605
Vote 10 - ROAD TRANSPORT		5 239	5 512	5 501	1 331	3 210	2 756	454	16,5%	6 419
Vote 11 - ELECTRICITY		35 562	41 674	39 565	2 753	20 034	20 837	(803)	-3,9%	40 069
Vote 12 - ENVIROMENTAL PROTECTION		313	212	22	5	111	106	6	5,3%	223
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	257 289	271 776	251 325	71 779	171 307	138 238	33 069	23,9%	272 657
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		85 815	76 545	68 025	2 875	28 555	38 397	(9 843)	-25,6%	57 109
Vote 2 - BUDGET & TREASURY OFFICE		42 064	40 532	35 831	2 212	18 231	20 266	(2 036)	-10,0%	36 461
Vote 3 - CORPORATE SERVICES		22 838	23 655	20 164	1 466	10 685	11 827	(1 143)	-9,7%	21 370
Vote 4 - PLANNING AND DEVELOPMENT		9 067	11 024	8 700	703	4 605	5 512	(908)	-16,5%	9 209
Vote 5 - COMMUNITY & SOCIAL SERVICES		8 812	8 077	11 888	364	2 331	4 039	(1 708)	-42,3%	4 662
Vote 6 - HOUSING		122	-	19	-	13	-	13	#DIV/0!	26
Vote 7 - PUBLIC SAFETY		3 310	3 288	3 149	269	1 663	1 644	18	1,1%	3 325
Vote 8 - SPORT & RECREATION		2 201	2 580	2 028	194	1 138	1 290	(152)	-11,8%	2 276
Vote 9 - WASTE MANAGEMENT		13 233	11 436	12 247	955	6 081	5 718	363	6,4%	12 162
Vote 10 - ROAD TRANSPORT		60 969	69 022	59 588	3 692	23 744	34 511	(10 768)	-31,2%	47 487
Vote 11 - ELECTRICITY		49 496	59 364	42 639	320	26 629	29 682	(3 053)	-10,3%	53 258
Vote 12 - ENVIROMENTAL PROTECTION		135	15	16	45	225	8	218	2900,0%	450
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	298 062	305 538	264 294	13 095	123 898	152 894	(28 996)	-19,0%	247 795
Surplus/ (Deficit) for the year	2	(40 773)	(33 762)	(12 969)	58 684	47 409	(14 656)	62 065	-423,5%	24 861

								-		
								-		
								-		
								-		
Total Expenditure by Vote	2	298 062	305 538	305 788	13 095	123 898	152 894	(28 996)	(0)	247 795
Surplus/ (Deficit) for the year	2	(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)	62 065	(0)	24 861

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue
check expenditure

EC124 Amahlathi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Exchange Revenue										
Service charges - Electricity		35 562	41 674	41 674	2 753	20 034	20 837	(803)	-4%	40 069
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 107	12 320	12 320	967	5 803	6 160	(357)	-6%	11 605
Sale of Goods and Rendering of Services		5 355	5 634	5 634	437	2 787	2 817			5 573
Agency services		1 266	1 829	1 829	18	595	914	(320)	-35%	1 189
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 438	5 531	5 531	634	3 668	2 766	903	33%	7 336
Interest from Current and Non Current Assets		1 613	1 158	1 158	-	339	579	(240)	-42%	678
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		221	196	196	11	169	98	71	72%	337
Licence and permits		2 349	2 252	2 252	-	1 281	1 126	155	14%	2 562
Operational Revenue		1 610	667	667	-	0	333	(333)	-100%	1
Non-Exchange Revenue										
Property rates		23 331	24 424	24 424	1 721	13 598	12 212	1 385	11%	27 195
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20	27	27	1	7	14	(6)	-45%	15
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		130 054	138 420	138 420	47 769	102 574	69 210	33 365	48%	138 420
Interest		5 900	6 318	6 318	628	3 611	3 159	452	14%	7 223
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1 208	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225 034	240 449	240 449	54 938	154 466	120 225	34 241	28%	236 629
Expenditure By Type										
Employee related costs		135 383	134 985	134 985	10 639	68 788	67 493	1 295	2%	137 576
Remuneration of councillors		13 662	14 329	14 329	1 097	7 163	7 164	(2)	0%	14 325
Bulk purchases - electricity		43 194	51 433	51 433	-	24 393	25 716	(1 323)	-5%	48 786
Inventory consumed		174	247	247	13	99	124	(25)	-20%	198
Debt impairment		29 142	27 000	27 000	-	-	13 500	(13 500)	-100%	-
Depreciation and amortisation		25 858	26 000	26 000	-	-	13 000	(13 000)	-100%	-
Interest		10 047	4 500	4 500	-	6 551	2 250	4 301	191%	13 102
Contracted services		14 238	18 230	18 440	837	8 941	9 220	(279)	-3%	17 881
Transfers and subsidies		10	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		26 157	28 815	28 855	509	7 964	14 427	(6 463)	-45%	15 928
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		196	-	-	-	-	-	-	-	-
Total Expenditure		298 062	305 538	305 788	13 095	123 898	152 894	(28 996)	-19%	247 796
Surplus/(Deficit)		(73 028)	(65 089)	(65 339)	41 843	30 568	(32 670)	63 237	(0)	(11 167)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		32 255	31 327	36 027	16 841	16 841	18 014	(1 172)	(0)	36 027
Surplus/(Deficit) after capital transfers & contributions		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(40 773)	(33 762)	(29 312)	58 684	47 409	(14 656)			24 860

EC124 Amahlathi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 12 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		528	750	750	557	619	375	244	65%	1 238
Vote 2 - BUDGET & TREASURY OFFICE		1 220	100	600	52	52	300	(248)	-83%	104
Vote 3 - CORPORATE SERVICES		538	50	50	-	65	25	40	159%	130
Vote 4 - PLANNING AND DEVELOPMENT		16 683	31 377	36 077	2 606	20 931	18 039	2 893	16%	41 862
Vote 5 - COMMUNITY & SOCIAL SERVICES		693	-	1 000	-	207	500	(293)	-59%	414
Vote 6 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-
Vote 9 - WASTE MANAGEMENT		-	1 550	1 550	-	52	775	(723)	-93%	104
Vote 10 - ROAD TRANSPORT		11 653	50	400	-	52	200	(148)	-74%	104
Vote 11 - ELECTRICITY		217	-	-	-	-	-	-	-	-
Vote 12 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956
Total Capital Expenditure		31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956
Capital Expenditure - Functional Classification										
Governance and administration		2 286	900	1 400	609	736	700	36	5%	368
Executive and council		528	750	750	557	619	375	244	65%	309
Finance and administration		1 758	150	650	52	117	325	(208)	-64%	58
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		693	-	1 000	-	207	500	(293)	-59%	103
Community and social services		693	-	1 000	-	207	500	(293)	-59%	103
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		28 336	31 427	36 477	2 606	20 983	18 239	2 745	15%	10 492
Planning and development		16 683	31 377	36 077	2 606	20 931	18 039	2 893	16%	10 466
Road transport		11 653	50	400	-	52	200	(148)	-74%	26
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		217	1 550	1 550	-	52	775	(723)	-93%	104
Energy sources		217	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 550	1 550	-	52	775	(723)	-93%	104
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	11 067
Funded by:										
National Government		28 727	31 327	36 027	2 606	20 879	18 014	2 865	16%	41 758
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 727	31 327	36 027	2 606	20 879	18 014	2 865	16%	41 758
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 804	2 550	4 400	609	1 099	2 200	(1 101)	-50%	2 198
Total Capital Funding		31 531	33 877	40 427	3 216	21 978	20 214	1 765	9%	43 956

References

1. 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).

2. Include capital component of PPP unitary payment

4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

							-			
							-			
							-			
							-			
							-			
							-			
							-			
Total single-year capital expenditure		31 531	33 877	40 427	3 216	21 978	20 214	1 765	0	43 956
Total Capital Expenditure		31 531	33 877	40 427	3 216	21 978	20 214	1 765	0	43 956

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

EC124 Amahlathi - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		15 702	8 897	7 428	55 757	8 897
Trade and other receivables from exchange transactions		14 892	28 188	28 188	27 228	28 188
Receivables from non-exchange transactions		25 797	11 185	11 185	31 207	11 185
Current portion of non-current receivables		-	-	-	-	-
Inventory		6	211	211	37	211
VAT		38 716	18 630	19 650	44 088	18 630
Other current assets		-	-	-	-	-
Total current assets		95 113	67 111	66 663	158 316	67 111
Non current assets						
Investments		-	-	-	-	-
Investment property		11 687	11 688	11 688	11 687	11 688
Property, plant and equipment		396 743	397 726	404 276	418 967	397 726
Biological assets		6 214	5 006	5 006	6 214	5 006
Living and non-living resources		-	-	-	-	-
Heritage assets		610	610	610	610	610
Intangible assets		68	119	119	68	119
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	347	347	-	347
Total non current assets		415 323	415 496	422 046	437 547	415 496
TOTAL ASSETS		510 437	482 607	488 709	595 864	482 607
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		228	228	228	228	228
Consumer deposits		1 844	1 840	1 840	1 899	1 840
Trade and other payables from exchange transactions		162 577	174 256	180 608	185 754	174 256
Trade and other payables from non-exchange transactions		8 319	-	-	17 910	-
Provision		16 380	16 103	16 103	16 380	16 103
VAT		36 906	9 177	9 177	41 500	9 177
Other current liabilities		-	-	-	-	-
Total current liabilities		226 253	201 604	207 955	263 671	201 604
Non current liabilities						
Financial liabilities		222	222	222	222	222
Provision		39 590	38 682	38 682	39 590	38 682
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		39 813	38 904	38 904	39 813	38 904
TOTAL LIABILITIES		266 066	240 508	246 859	303 484	240 508
NET ASSETS	2	244 371	242 099	241 849	292 380	242 099
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		244 371	242 099	241 849	292 380	242 099
Reserves		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	244 371	242 099	241 849	292 380	242 099

EC124 Amahlathi - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		10 733	19 890	19 890	793	9 527	9 945	(417)	-4%	19 055
Service charges		34 854	49 212	49 212	2 831	17 100	24 606	(7 506)	-31%	34 199
Other revenue		2 997	11 756	11 756	467	4 839	5 878	(1 039)	-18%	9 678
Transfers and Subsidies - Operational		130 339	138 420	138 420	44 525	103 093	69 210	33 883	49%	206 185
Transfers and Subsidies - Capital		36 401	31 327	31 327	9 509	25 914	15 664	10 250	65%	51 828
Interest		12 952	1 158	1 158	-	339	579	(240)	-42%	678
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(179 852)	(209 639)	(209 639)	(13 095)	(105 003)	(104 820)	184	0%	(210 006)
Finance charges		(10 047)	(4 500)	(4 500)	-	(6 551)	(2 250)	4 301	-191%	(13 102)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		38 375	37 623	37 623	45 030	49 257	18 812	(30 445)	-162%	98 514
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(32 713)	(38 959)	(40 427)	(3 216)	(21 978)	(20 214)	1 765	-9%	(43 956)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32 713)	(38 959)	(40 427)	(3 216)	(21 978)	(20 214)	1 765	-9%	(43 956)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(191)						-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(191)	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		5 471	(1 335)	(2 804)	41 814	27 279	(1 402)			54 558
Cash/cash equivalents at beginning:		10 232	10 232	10 232		28 478	10 232			28 478
Cash/cash equivalents at month/year end:		15 702	8 897	7 428		55 757	8 830			83 036