

Planning by	Reviewed	Performed by	Final review

**Client details**

Client name: Vhembe District Municipality  
Year end: Sunday, 30 June 2024



**Municipal In-year reports and supporting tables**  
**Budget Year: 1900/01**  
**mSCOA Version 6.7**

# Vhembe District Municipality - Organisational Structure Votes

---

Abbreviation	Description
<b>Coporate Services</b>	
<b>VOTE1</b>	<b>Vote 1 - Corporate services</b>
VOTE1.1	1.1 - Administrative and Corporate support
VOTE1.2	1.2 - Human Resources
VOTE1.3	1.3 - Property Services
VOTE1.4	1.4 - Fleet Management
<b>Office of the Municipal Manager</b>	
<b>VOTE2</b>	<b>Vote 2 - Office the municipal manager</b>
VOTE2.1	2.1 - Municipal Manager Town Secretary and Chief Executive
VOTE2.2	2.2 - Governance Function
VOTE2.3	2.3 - Risk Management
VOTE2.4	2.4 - Security Services
VOTE2.5	2.5 - Abattoirs
<b>Council</b>	
<b>VOTE3</b>	<b>Vote 3 - Council</b>
VOTE3.1	3.1 - Mayor and Council
<b>Technical Services</b>	
<b>VOTE4</b>	<b>Vote 4 - Technical services</b>
VOTE4.1	4.1 - Water Distribution
VOTE4.2	4.2 - Water Treatment
VOTE4.3	4.3 - Waste Water Treatment
VOTE4.4	4.4 - Sewerage
VOTE4.5	4.5 - Laboratory Services
<b>Community Services</b>	
<b>VOTE5</b>	<b>Vote 5 - Community Services</b>
VOTE5.1	5.1 - Health Services
VOTE5.2	5.2 - Disaster Management
VOTE5.3	5.3 - Fire Fighting and Protection
VOTE5.4	5.4 - Development Facilitation
VOTE5.5	5.5 - Pollution Control
VOTE5.6	5.6 - Nature Conservation
<b>Planninga and Development</b>	
<b>VOTE6</b>	<b>Vote 6 - Planning and development</b>
VOTE6.1	6.1 - Corporate Wide Strategic Planning IDPs LEDs
VOTE6.2	6.2 - Population Development
VOTE6.3	6.3 - Economic Development/Planning
VOTE6.4	6.4 - Tourism
VOTE6.5	6.5 - Transport and Roads
VOTE6.6	6.6 - Marketing Customer Relations Publicity and Media Co-ordination
VOTE6.7	6.7 - Biodiversity and Landscape
<b>Finance</b>	
<b>VOTE7</b>	<b>Vote 7 - Finance</b>
VOTE7.1	7.1 - Finance

## **Vhembe District Municipality - Contact Information**

---

## Vhembe District Municipality - Table C1 Monthly Budget Statement Summary - M02 August

Description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Figures in Rand thousand										
<b>Financial performance</b>										
Service charges		715 520	931 352	-	(15 130)	131	155 492	(155 361)	(100)%	931 352
Transfers and subsidies - Operational		1 312 361	1 397 700	-	2 385	579 796	529 951	49 845	9 %	1 397 700
Other own revenue		113 077	110 067	-	13 538	24 354	14 941	9 413	63 %	110 067
<b>Total revenue - excluding capital transfers and contributions</b>		<b>2 140 958</b>	<b>2 439 119</b>	<b>-</b>	<b>793</b>	<b>604 281</b>	<b>700 384</b>	<b>(96 103)</b>	<b>(14)%</b>	<b>2 439 119</b>
Employee costs		704 666	809 598	-	62 297	124 839	133 855	(9 016)	(7)%	809 598
Remuneration of Councillors		14 694	20 818	-	1 189	2 348	3 136	(788)	(25)%	20 818
Depreciation and amortisation		193 469	219 959	-	-	-	35 072	(35 072)	(100)%	219 959
Finance charges		34	100	-	1	1	-	1	- %	100
Inventory consumed and bulk purchases		119 263	128 802	-	2 386	2 805	21 465	(18 660)	(87)%	128 802
Transfer and subsidies		400	-	-	-	-	-	-	- %	-
Other expenditure		11 417	1 143 134	-	75 747	107 899	81 647	26 252	32 %	1 143 134
<b>Total expenditure</b>		<b>1 043 943</b>	<b>2 322 411</b>	<b>-</b>	<b>141 620</b>	<b>237 892</b>	<b>275 175</b>	<b>(37 283)</b>	<b>(14)%</b>	<b>2 322 411</b>
<b>Surplus/(Deficit)</b>		<b>1 097 015</b>	<b>116 708</b>	<b>-</b>	<b>(140 827)</b>	<b>366 389</b>	<b>425 209</b>	<b>(58 820)</b>	<b>(14)%</b>	<b>116 708</b>
Transfers and subsidies - capital (monetary allocations)		589 684	700 613	-	26 712	26 712	229 573	(202 861)	(88)%	700 613
Transfers and subsidies - capital (in-kind)		955	299	-	189	487	-	487	- %	299
<b>Surplus/(Deficit) for the</b>		<b>1 687 654</b>	<b>817 620</b>	<b>-</b>	<b>(113 926)</b>	<b>393 588</b>	<b>654 782</b>	<b>(261 194)</b>	<b>(40)%</b>	<b>817 620</b>
<b>Capital expenditure and funds sources</b>										
Capital expenditure		465 896	676 229	-	55 276	83 712	75 710	8 002	11 %	676 229
Transfers recognised - Capital		626 444	607 526	-	44 998	71 624	80 537	(8 913)	(11)%	607 526
Internally generated funds		32 978	288 458	-	10 278	12 088	30 172	(18 084)	(60)%	288 458
<b>Total sources of capital funds</b>		<b>659 422</b>	<b>895 984</b>	<b>-</b>	<b>55 276</b>	<b>83 712</b>	<b>110 709</b>	<b>(26 997)</b>	<b>(24)%</b>	<b>895 984</b>

### Financial position

## Vhembe District Municipality - Table C1 Monthly Budget Statement Summary - M02 August

Description	Ref	2022/23		Budget Year 2023/00							
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Figures in Rand thousand											
Total current assets		1 670 437	2 483 778		-		1 386 079				2 483 778
Total non current assets		5 976 098	5 720 302		-		6 075 075				5 720 302
Total current liabilities		1 613 621	897 746		-		2 346 618				897 746
Total non current liabilities		-	888 470		-		-				888 470
Community wealth/Equity		6 032 914	6 417 862		-		5 114 538				6 417 862
<b>Cash flow</b>											
Net cash from (used) operating		1 934 180	268 353		-	(84 413)	931 947	327 285	(604 662)	(185)%	268 353
Net cash from (used) investing		(728 207)	(977 420)		-	(63 633)	(96 282)	(388 420)	(292 138)	75 %	(977 420)
Net cash from (used) financing		-	(36 000)		-	-	-	(6 000)	(6 000)	100 %	(36 000)
Cash/cash equivalent at the month/ end		1 655 252	(444 205)		-	-	1 283 739	233 727	(1 050 012)	(449)%	(1 216 594)

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional classification description	Ref	2022/23		Budget year 2023/00						
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Revenue - Functional</b>										
<b>Governance and administration</b>										
Executive and council		12 672	16 418	-	-	7 009	6 237	772	12 %	16 418
Finance and administration		204 516	1 060 348	-	13 739	432 139	208 303	223 836	107 %	1 060 348
Internal audit		12 671	5 776	-	-	2 466	1 980	486	25 %	5 776
		<b>229 859</b>	<b>1 082 542</b>	<b>-</b>	<b>13 739</b>	<b>441 614</b>	<b>216 520</b>	<b>225 094</b>	<b>104 %</b>	<b>1 082 542</b>
<b>Community and public safety</b>										
Community and social services		50 697	61 927	-	-	26 451	19 426	7 025	36 %	61 927
Public safety		292	112	-	7	61	43	18	42 %	112
		<b>50 989</b>	<b>62 039</b>	<b>-</b>	<b>7</b>	<b>26 512</b>	<b>19 469</b>	<b>7 043</b>	<b>36 %</b>	<b>62 039</b>
<b>Economic and environmental services</b>										
Planning and development		856 370	730 517	-	20 412	61 711	292 445	(230 734)	(79)%	730 517
Road transport		2 407	2 416	-	-	-	1 884	(1 884)	(100)%	2 416
Environmental protection		365	342	-	62	114	57	57	100 %	342
		<b>859 142</b>	<b>733 275</b>	<b>-</b>	<b>20 474</b>	<b>61 825</b>	<b>294 386</b>	<b>(232 561)</b>	<b>(79)%</b>	<b>733 275</b>
<b>Trading services</b>										
Water management		1 591 378	1 228 076	-	(6 535)	101 508	393 442	(291 934)	(74)%	1 228 076
Waste water management		5	27 740	-	-	-	5 009	(5 009)	(100)%	27 740
		<b>1 591 383</b>	<b>1 255 816</b>	<b>-</b>	<b>(6 535)</b>	<b>101 508</b>	<b>398 451</b>	<b>(296 943)</b>	<b>(75)%</b>	<b>1 255 816</b>
Other	4	225	6 359	-	10	19	1 131	(1 112)	(98)%	6 359
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2 731 598</b>	<b>3 140 031</b>	<b>-</b>	<b>27 695</b>	<b>631 478</b>	<b>929 957</b>	<b>(298 479)</b>	<b>(32)%</b>	<b>3 140 031</b>

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional Classification Description	Ref	2022/23		Budget Year 2023/00							
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Expenditure - Functional</b>											
<b>Municipal governance and administration</b>											
Executive and council		130 853	143 232	-	11 310	22 244	22 140	104	- %	143 232	
Finance and administration		(83 385)	1 007 988	-	34 145	47 458	69 046	(21 588)	(31)%	1 007 988	
Internal audit		1 218	8 624	-	27	53	1 169	(1 116)	(95)%	8 624	
		<b>48 686</b>	<b>1 159 844</b>	<b>-</b>	<b>45 482</b>	<b>69 755</b>	<b>92 355</b>	<b>(22 600)</b>	<b>(24)%</b>	<b>1 159 844</b>	
<b>Community and public safety</b>											
Community and social services		133 147	150 251	-	11 905	22 851	24 347	(1 496)	(6)%	150 251	
Health		737	3 168	-	40	97	109	(12)	(11)%	3 168	
		<b>133 884</b>	<b>153 419</b>	<b>-</b>	<b>11 945</b>	<b>22 948</b>	<b>24 456</b>	<b>(1 508)</b>	<b>(6)%</b>	<b>153 419</b>	
<b>Economic and environmental services</b>											
Planning and development		59 262	78 398	-	9 003	10 792	10 908	(116)	(1)%	78 398	
Road transport		2 299	4 271	-	465	465	350	115	33 %	4 271	
Environmental protection		383	830	-	8	8	50	(42)	(84)%	830	
		<b>61 944</b>	<b>83 499</b>	<b>-</b>	<b>9 476</b>	<b>11 265</b>	<b>11 308</b>	<b>(43)</b>	<b>- %</b>	<b>83 499</b>	
<b>Trading services</b>											
Water management		784 481	888 503	-	74 424	132 411	141 757	(9 346)	(7)%	888 503	
Waste water management		12 566	30 230	-	147	1 371	4 999	(3 628)	(73)%	30 230	
		<b>797 047</b>	<b>918 733</b>	<b>-</b>	<b>74 571</b>	<b>133 782</b>	<b>146 756</b>	<b>(12 974)</b>	<b>(9)%</b>	<b>918 733</b>	
Other	4	2 382	6 913	-	145	145	304	(159)	(52)%	6 913	
<b>Total expenditure - Functional</b>	<b>3</b>	<b>1 043 943</b>	<b>2 322 408</b>	<b>-</b>	<b>141 619</b>	<b>237 895</b>	<b>275 179</b>	<b>(37 284)</b>	<b>(14)%</b>	<b>2 322 408</b>	
<b>(Deficit)/Surplus for the</b>		<b>1 687 655</b>	<b>817 623</b>	<b>-</b>	<b>(113 924)</b>	<b>393 583</b>	<b>654 778</b>	<b>(261 195)</b>	<b>40 %</b>	<b>817 623</b>	

### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes.
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in C4 Financial performance statement (revenue and expenditure).
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in C4 Financial performance statement (revenue and expenditure).
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.



## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional classification description	Ref	2022/23	Budget year 2023/00							
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional Classification Description	Notes	2022/23		Budget Year 2023/00							
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Figures in Rand thousand	1										
<b>Revenue - Functional</b>											
<b>Municipal governance and administration</b>											
<b>Executive and council</b>											
Mayor and council			12 672	16 418	-	-	7 009	6 237	772	12 %	16 418
<b>Finance and administration</b>											
Administrative and corporate support			36 272	892 080	-	189	381 224	170 490	210 734	124 %	892 080
Finance			122 814	115 036	-	13 550	28 186	19 960	8 226	41 %	115 036
Risk management			45 430	53 232	-	-	22 729	17 853	4 876	27 %	53 232
			<b>204 516</b>	<b>1 060 348</b>	-	<b>13 739</b>	<b>432 139</b>	<b>208 303</b>	<b>223 836</b>	<b>107 %</b>	<b>1 060 348</b>
<b>Internal audit</b>											
Governance function			12 671	5 776	-	-	2 466	1 980	486	25 %	5 776
<b>Total Municipal governance and administration</b>			<b>229 859</b>	<b>1 082 542</b>	-	<b>13 739</b>	<b>441 614</b>	<b>216 520</b>	<b>225 094</b>	<b>104 %</b>	<b>1 082 542</b>
<b>Community and public safety</b>											
<b>Community and social services</b>											
Population development			50 697	61 927	-	-	26 451	19 426	7 025	36 %	61 927
<b>Sport and recreation</b>											
<b>Public safety</b>											
Fire fighting and protection			292	112	-	7	61	43	18	42 %	112
<b>Housing</b>											
<b>Health</b>											
<b>Total Community and public safety</b>			<b>50 989</b>	<b>62 039</b>	-	<b>7</b>	<b>26 512</b>	<b>19 469</b>	<b>7 043</b>	<b>36 %</b>	<b>62 039</b>
<b>Economic and environmental services</b>											
<b>Planning and development</b>											
Corporate wide strategic planning (IDPs, LEDs)			283 343	106 312	-	359	41 336	97 155	(55 819)	(57)%	106 312
Economic development/planning			573 027	624 205	-	20 053	20 375	195 290	(174 915)	(90)%	624 205

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional Classification Description	Notes	2022/23	Budget Year 2023/00								
Figures in Rand thousand	1	Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
			<b>856 370</b>	<b>730 517</b>	-	<b>20 412</b>	<b>61 711</b>	<b>292 445</b>	<b>(230 734)</b>	<b>(79)%</b>	<b>730 517</b>
<b>Road transport</b>											
Roads			2 407	2 416	-	-	-	1 884	(1 884)	(100)%	2 416
<b>Environmental protection</b>											
Nature conservation			365	342	-	62	114	57	57	100 %	342
<b>Total Economic and environmental services</b>			<b>859 142</b>	<b>733 275</b>	-	<b>20 474</b>	<b>61 825</b>	<b>294 386</b>	<b>(232 561)</b>	<b>(79)%</b>	<b>733 275</b>
<b>Trading services</b>											
<b>Energy sources</b>											
<b>Water management</b>											
Water treatment			(98)	1 152	-	167	300	195	105	54 %	1 152
Water distribution			1 591 476	1 226 924	-	(6 702)	101 208	393 247	(292 039)	(74)%	1 226 924
			<b>1 591 378</b>	<b>1 228 076</b>	-	<b>(6 535)</b>	<b>101 508</b>	<b>393 442</b>	<b>(291 934)</b>	<b>(74)%</b>	<b>1 228 076</b>
<b>Waste water management</b>											
Sewerage			-	302	-	-	-	19	(19)	(100)%	302
Waste water treatment			5	27 438	-	-	-	4 990	(4 990)	(100)%	27 438
			<b>5</b>	<b>27 740</b>	-	<b>-</b>	<b>-</b>	<b>5 009</b>	<b>(5 009)</b>	<b>(100)%</b>	<b>27 740</b>
<b>Waste management</b>											
<b>Total Trading services</b>			<b>1 591 383</b>	<b>1 255 816</b>	-	<b>(6 535)</b>	<b>101 508</b>	<b>398 451</b>	<b>(296 943)</b>	<b>(75)%</b>	<b>1 255 816</b>
<b>Other</b>											
Markets			225	265	-	10	19	23	(4)	(17)%	265
Tourism			-	6 094	-	-	-	1 108	(1 108)	(100)%	6 094
<b>Total Other</b>			<b>225</b>	<b>6 359</b>	-	<b>10</b>	<b>19</b>	<b>1 131</b>	<b>(1 112)</b>	<b>(98)%</b>	<b>6 359</b>
<b>Total Revenue - Functional</b>	2		<b>2 731 598</b>	<b>3 140 031</b>	-	<b>27 695</b>	<b>631 478</b>	<b>929 957</b>	<b>(298 479)</b>	<b>(32)%</b>	<b>3 140 031</b>

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional Classification Description	Notes	2022/23	Budget Year 2023/00									
			Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast	
Figures in Rand thousand	1	Audited outcome										
<b>Expenditure - Functional</b>												
<b>Municipal governance and administration</b>												
<b>Executive and council</b>												
Mayor and council			40 528	48 575	-	3 203	6 224	6 824	(600)	(9)%	48 575	
Municipal Manager, Town Secretary and Chief Executive			90 325	94 657	-	8 107	16 020	15 316	704	5 %	94 657	
			<b>130 853</b>	<b>143 232</b>	<b>-</b>	<b>11 310</b>	<b>22 244</b>	<b>22 140</b>	<b>104</b>	<b>- %</b>	<b>143 232</b>	
<b>Finance and administration</b>												
Administrative and corporate support			133 679	157 600	-	21 381	26 455	33 210	(6 755)	(20)%	157 600	
Finance			(265 239)	724 842	-	7 892	13 368	16 107	(2 739)	(17)%	724 842	
Fleet management			36 250	42 762	-	3 713	5 682	6 697	(1 015)	(15)%	42 762	
Human resources			52	87	-	-	-	-	-	- %	87	
Marketing, customer relations, publicity and media co-ordination			133	187	-	-	-	3	(3)	(100)%	187	
Property services			11 391	57 889	-	1 126	1 758	9 198	(7 440)	(81)%	57 889	
Risk management			320	700	-	-	-	-	-	- %	700	
Security services			29	23 921	-	33	195	3 831	(3 636)	(95)%	23 921	
			<b>(83 385)</b>	<b>1 007 988</b>	<b>-</b>	<b>34 145</b>	<b>47 458</b>	<b>69 046</b>	<b>(21 588)</b>	<b>(31)%</b>	<b>1 007 988</b>	
<b>Internal audit</b>												
Governance function			1 218	8 624	-	27	53	1 169	(1 116)	(95)%	8 624	
<b>Total municipal governance and administration</b>			<b>48 686</b>	<b>1 159 844</b>	<b>-</b>	<b>45 482</b>	<b>69 755</b>	<b>92 355</b>	<b>(22 600)</b>	<b>(24)%</b>	<b>1 159 844</b>	
<b>Community and public safety</b>												
<b>Community and social services</b>												
Disaster management			675	5 019	-	4	4	-	4	- %	5 019	
Population development			132 472	145 232	-	11 901	22 847	24 347	(1 500)	(6)%	145 232	
			<b>133 147</b>	<b>150 251</b>	<b>-</b>	<b>11 905</b>	<b>22 851</b>	<b>24 347</b>	<b>(1 496)</b>	<b>(6)%</b>	<b>150 251</b>	

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional Classification Description	Notes	2022/23		Budget Year 2023/00							
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Figures in Rand thousand	1										
<b>Sport and recreation</b>											
<b>Public safety</b>											
<b>Housing</b>											
<b>Health</b>											
Health services		737	3 168	-	40	97	109	(12)	(11)%	3 168	
<b>Total community and public safety</b>		<b>133 884</b>	<b>153 419</b>	<b>-</b>	<b>11 945</b>	<b>22 948</b>	<b>24 456</b>	<b>(1 508)</b>	<b>(6)%</b>	<b>153 419</b>	
<b>Economic and environmental services</b>											
<b>Planning and development</b>											
Corporate wide strategic planning (IDPs, LEDs)		21 071	32 868	-	1 635	3 370	5 409	(2 039)	(38)%	32 868	
Development facilitation		1 091	1 975	-	51	89	75	14	19 %	1 975	
Economic development/planning		36 787	43 242	-	7 317	7 333	5 424	1 909	35 %	43 242	
Regional planning and development		313	313	-	-	-	-	-	- %	313	
		<b>59 262</b>	<b>78 398</b>	<b>-</b>	<b>9 003</b>	<b>10 792</b>	<b>10 908</b>	<b>(116)</b>	<b>(1)%</b>	<b>78 398</b>	
<b>Road transport</b>											
Public transport		206	2 170	-	-	-	-	-	- %	2 170	
Roads		2 093	2 101	-	465	465	350	115	33 %	2 101	
		<b>2 299</b>	<b>4 271</b>	<b>-</b>	<b>465</b>	<b>465</b>	<b>350</b>	<b>115</b>	<b>33 %</b>	<b>4 271</b>	
<b>Environmental protection</b>											
Biodiversity and landscape		376	569	-	8	8	50	(42)	(84)%	569	
Pollution control		7	261	-	-	-	-	-	- %	261	
		<b>383</b>	<b>830</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>50</b>	<b>(42)</b>	<b>(84)%</b>	<b>830</b>	
<b>Total economic and environmental services</b>		<b>61 944</b>	<b>83 499</b>	<b>-</b>	<b>9 476</b>	<b>11 265</b>	<b>11 308</b>	<b>(43)</b>	<b>- %</b>	<b>83 499</b>	
<b>Trading services</b>											
<b>Energy sources</b>											
<b>Water management</b>											
Water treatment		4 408	6 957	-	-	1 590	1 910	(320)	(17)%	6 957	

## Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M02 August

Functional Classification Description	Notes	2022/23	Budget Year 2023/00									
			Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast	
Figures in Rand thousand	1	Audited outcome										
Water distribution			780 073	881 546	-	74 424	130 821	139 847	(9 026)	(6)%	881 546	
			<b>784 481</b>	<b>888 503</b>	-	<b>74 424</b>	<b>132 411</b>	<b>141 757</b>	<b>(9 346)</b>	<b>(7)%</b>	<b>888 503</b>	
<b>Waste water management</b>												
Waste water treatment			12 566	30 230	-	147	1 371	4 999	(3 628)	(73)%	30 230	
<b>Waste management</b>												
<b>Total trading services</b>			<b>797 047</b>	<b>918 733</b>	-	<b>74 571</b>	<b>133 782</b>	<b>146 756</b>	<b>(12 974)</b>	<b>(9)%</b>	<b>918 733</b>	
<b>Other</b>												
Abattoirs			149	1 230	-	-	-	-	-	- %	1 230	
Air transport			-	50	-	-	-	-	-	- %	50	
Markets			221	2 693	-	-	-	304	(304)	(100)%	2 693	
Tourism			2 012	2 940	-	145	145	-	145	- %	2 940	
			<b>2 382</b>	<b>6 913</b>	-	<b>145</b>	<b>145</b>	<b>304</b>	<b>(159)</b>	<b>(52)%</b>	<b>6 913</b>	
<b>Total Expenditure - Functional</b>	3		<b>1 043 943</b>	<b>2 322 408</b>	-	<b>141 619</b>	<b>237 895</b>	<b>275 179</b>	<b>(37 284)</b>	<b>(14)%</b>	<b>2 322 408</b>	
<b>(Deficit)/Surplus for the</b>			<b>1 687 655</b>	<b>817 623</b>	-	<b>(113 924)</b>	<b>393 583</b>	<b>654 778</b>	<b>(261 195)</b>	<b>(40)%</b>	<b>817 623</b>	

### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison.
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in C4 Financial performance statement (revenue and expenditure).
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in C4 Financial performance statement (revenue and expenditure).
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

## Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M02 August

Vote description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Figures in Rand thousand										
<b>Revenue by vote</b>										
Vote 1 - Corporate services		36 272	892 080	-	189	381 224	170 490	210 734		892 080
Vote 2 - Office the municipal manager		58 101	59 008	-	-	25 195	19 833	5 362		59 008
Vote 3 - Council		12 672	16 418	-	-	7 009	6 237	772		16 418
Vote 4 - Technical services		1 591 383	1 255 816	-	(6 535)	101 508	398 451	(296 943)		1 255 816
Vote 5 - Community Services		657	454	-	69	175	100	75		454
Vote 6 - Planning and development		909 699	801 219	-	20 422	88 181	314 886	(226 705)		801 219
Vote 7 - Finance		122 814	115 036	-	13 550	28 186	19 960	8 226		115 036
<b>Total Revenue by vote</b>	1&2	<b>2 731 598</b>	<b>3 140 031</b>	-	<b>27 695</b>	<b>631 478</b>	<b>929 957</b>	<b>(298 479)</b>	<b>32</b>	<b>3 140 031</b>
<b>Expenditure by vote</b>										
Vote 1 - Corporate services		181 372	258 338	-	26 220	33 895	49 105	(15 210)		258 338
Vote 2 - Office the municipal manager		92 041	129 132	-	8 167	16 268	20 316	(4 048)		129 132
Vote 3 - Council		40 528	48 575	-	3 203	6 224	6 824	(600)		48 575
Vote 4 - Technical services		797 047	918 733	-	74 571	133 782	146 756	(12 974)		918 733
Vote 5 - Community Services		2 510	10 423	-	95	190	184	6		10 423
Vote 6 - Planning and development		195 684	232 366	-	21 471	34 168	35 888	(1 720)		232 366
Vote 7 - Finance		(265 239)	724 842	-	7 892	13 368	16 107	(2 739)		724 842
<b>Total Expenditure by vote</b>	1&2	<b>1 043 943</b>	<b>2 322 409</b>	-	<b>141 619</b>	<b>237 895</b>	<b>275 180</b>	<b>(37 285)</b>	<b>14</b>	<b>2 322 409</b>
<b>(Deficit)/Surplus for the</b>	2	<b>1 687 655</b>	<b>817 622</b>	-	<b>(113 924)</b>	<b>393 583</b>	<b>654 777</b>	<b>(261 194)</b>	<b>40</b>	<b>817 622</b>

### References

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

## Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M02 August

Vote description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Figures in Rand thousand										



## Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/00							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Revenue by vote</b>											
<b>Vote 1 - Corporate services</b>											
1.1 - Administrative and Corporate support		36 272	892 080	-	189	381 224	170 490	210 734			892 080
<b>Vote 2 - Office the municipal manager</b>											
2.2 - Governance Function		12 671	5 776	-	-	2 466	1 980	486			5 776
2.3 - Risk Management		45 430	53 232	-	-	22 729	17 853	4 876			53 232
		<b>58 101</b>	<b>59 008</b>	-	-	<b>25 195</b>	<b>19 833</b>	<b>5 362</b>		<b>(27)</b>	<b>59 008</b>
<b>Vote 3 - Council</b>											
3.1 - Mayor and Council		12 672	16 418	-	-	7 009	6 237	772			16 418
<b>Vote 4 - Technical services</b>											
4.1 - Water Distribution		1 591 476	1 226 924	-	(6 702)	101 208	393 247	(292 039)			1 226 924
4.2 - Water Treatment		(98)	1 152	-	167	300	195	105			1 152
4.3 - Waste Water Treatment		5	27 438	-	-	-	4 990	(4 990)			27 438
4.4 - Sewerage		-	302	-	-	-	19	(19)			302
		<b>1 591 383</b>	<b>1 255 816</b>	-	<b>(6 535)</b>	<b>101 508</b>	<b>398 451</b>	<b>(296 943)</b>		<b>75</b>	<b>1 255 816</b>
<b>Vote 5 - Community Services</b>											
5.3 - Fire Fighting and Protection		292	112	-	7	61	43	18			112
5.6 - Nature Conservation		365	342	-	62	114	57	57			342
		<b>657</b>	<b>454</b>	-	<b>69</b>	<b>175</b>	<b>100</b>	<b>75</b>		<b>(75)</b>	<b>454</b>
<b>Vote 6 - Planning and development</b>											
6.1 - Corporate Wide Strategic Planning IDPs LEDs		283 343	106 312	-	359	41 336	97 155	(55 819)			106 312
6.2 - Population Development		50 697	61 927	-	-	26 451	19 426	7 025			61 927
6.3 - Economic Development/Planning		573 027	624 205	-	20 053	20 375	195 290	(174 915)			624 205
6.4 - Tourism		-	6 094	-	-	-	1 108	(1 108)			6 094
6.5 - Transport and Roads		2 407	2 416	-	-	-	1 884	(1 884)			2 416
6.6 - Marketing Customer Relations Publicity and Media Co-ordination		225	265	-	10	19	23	(4)			265
		<b>909 699</b>	<b>801 219</b>	-	<b>20 422</b>	<b>88 181</b>	<b>314 886</b>	<b>(226 705)</b>		<b>72</b>	<b>801 219</b>

## Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/00							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Vote 7 - Finance</b>											
7.1 - Finance			122 814	115 036	-	13 550	28 186	19 960	8 226		115 036
<b>Total Revenue by vote</b>	1&2		<b>2 731 598</b>	<b>3 140 031</b>	-	<b>27 695</b>	<b>631 478</b>	<b>929 957</b>	<b>(298 479)</b>	<b>32</b>	<b>3 140 031</b>

## Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/00							
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Expenditure by vote</b>											
<b>Vote 1 - Corporate services</b>											
1.1 - Administrative and Corporate support		133 679	157 600	-	21 381	26 455	33 210	(6 755)		157 600	
1.2 - Human Resources		52	87	-	-	-	-	-		87	
1.3 - Property Services		11 391	57 889	-	1 126	1 758	9 198	(7 440)		57 889	
1.4 - Fleet Management		36 250	42 762	-	3 713	5 682	6 697	(1 015)		42 762	
		<b>181 372</b>	<b>258 338</b>	<b>-</b>	<b>26 220</b>	<b>33 895</b>	<b>49 105</b>	<b>(15 210)</b>		<b>31</b>	<b>258 338</b>
<b>Vote 2 - Office the municipal manager</b>											
2.1 - Municipal Manager Town Secretary and Chief Executive		90 325	94 657	-	8 107	16 020	15 316	704		94 657	
2.2 - Governance Function		1 218	8 624	-	27	53	1 169	(1 116)		8 624	
2.3 - Risk Management		320	700	-	-	-	-	-		700	
2.4 - Security Services		29	23 921	-	33	195	3 831	(3 636)		23 921	
2.5 - Abattoirs		149	1 230	-	-	-	-	-		1 230	
		<b>92 041</b>	<b>129 132</b>	<b>-</b>	<b>8 167</b>	<b>16 268</b>	<b>20 316</b>	<b>(4 048)</b>		<b>20</b>	<b>129 132</b>
<b>Vote 3 - Council</b>											
3.1 - Mayor and Council		40 528	48 575	-	3 203	6 224	6 824	(600)		48 575	
<b>Vote 4 - Technical services</b>											
4.1 - Water Distribution		780 073	881 546	-	74 424	130 821	139 847	(9 026)		881 546	
4.2 - Water Treatment		4 408	6 957	-	-	1 590	1 910	(320)		6 957	
4.3 - Waste Water Treatment		12 566	30 230	-	147	1 371	4 999	(3 628)		30 230	
		<b>797 047</b>	<b>918 733</b>	<b>-</b>	<b>74 571</b>	<b>133 782</b>	<b>146 756</b>	<b>(12 974)</b>		<b>9</b>	<b>918 733</b>
<b>Vote 5 - Community Services</b>											
5.1 - Health Services		737	3 168	-	40	97	109	(12)		3 168	
5.2 - Disaster Management		675	5 019	-	4	4	-	4		5 019	
5.4 - Development Facilitation		1 091	1 975	-	51	89	75	14		1 975	
5.5 - Pollution Control		7	261	-	-	-	-	-		261	
		<b>2 510</b>	<b>10 423</b>	<b>-</b>	<b>95</b>	<b>190</b>	<b>184</b>	<b>6</b>		<b>(3)</b>	<b>10 423</b>

## Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/00							
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Vote 6 - Planning and development</b>											
6.1 - Corporate Wide Strategic Planning IDPs LEDs		21 071	32 868	-	1 635	3 370	5 409	(2 039)			32 868
6.2 - Population Development		132 785	145 545	-	11 901	22 847	24 347	(1 500)			145 545
6.3 - Economic Development/Planning		36 787	43 242	-	7 317	7 333	5 424	1 909			43 242
6.4 - Tourism		2 012	2 940	-	145	145	-	145			2 940
6.5 - Transport and Roads		2 299	4 321	-	465	465	350	115			4 321
6.6 - Marketing Customer Relations Publicity and Media Co-ordination		354	2 881	-	-	-	308	(308)			2 881
6.7 - Biodiversity and Landscape		376	569	-	8	8	50	(42)			569
		<b>195 684</b>	<b>232 366</b>	<b>-</b>	<b>21 471</b>	<b>34 168</b>	<b>35 888</b>	<b>(1 720)</b>		<b>5</b>	<b>232 366</b>
<b>Vote 7 - Finance</b>											
7.1 - Finance		(265 239)	724 842	-	7 892	13 368	16 107	(2 739)			724 842
<b>Total Expenditure by vote</b>	1&2	<b>1 043 943</b>	<b>2 322 409</b>	<b>-</b>	<b>141 619</b>	<b>237 895</b>	<b>275 180</b>	<b>(37 285)</b>		<b>14</b>	<b>2 322 409</b>
<b>(Deficit)/Surplus for the</b>	2	<b>1 687 655</b>	<b>817 622</b>	<b>-</b>	<b>(113 924)</b>	<b>393 583</b>	<b>654 777</b>	<b>(261 194)</b>		<b>40</b>	<b>817 622</b>

### References

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

## Vhembe District Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M02 August

Description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Figures in Rand thousand										
<b>Revenue</b>										
<b>Exchange revenue</b>										
Service charges - Water		715 212	903 773	-	(15 170)	45	150 494	(150 449)	(100)%	903 773
Service charges - Waste water management		25	27 431	-	-	1	4 989	(4 988)	(100)%	27 431
Service charges - Waste management		283	148	-	40	85	9	76	844 %	148
Sale of goods and rendering of services		961	850	-	69	232	238	(6)	(3)%	850
Interest		28 591	24 308	-	5 372	7 439	2 628	4 811	183 %	24 308
Interest earned from receivables		83 200	78 349	-	8 087	16 664	10 891	5 773	53 %	78 349
Rental from fixed assets		1	2	-	-	-	-	-	- %	2
Operational revenue		53	126	-	-	-	21	(21)	(100)%	126
		<b>828 326</b>	<b>1 034 987</b>	<b>-</b>	<b>(1 602)</b>	<b>24 466</b>	<b>169 270</b>	<b>(144 804)</b>	<b>(86)%</b>	<b>1 034 987</b>
<b>Non-exchange revenue</b>										
Licences or permits		271	6 432	-	10	19	1 163	(1 144)	(98)%	6 432
Transfer and subsidies - Operational		1 312 361	1 397 700	-	2 385	579 796	529 951	49 845	9 %	1 397 700
		<b>1 312 632</b>	<b>1 404 132</b>	<b>-</b>	<b>2 395</b>	<b>579 815</b>	<b>531 114</b>	<b>48 701</b>	<b>9 %</b>	<b>1 404 132</b>
<b>Total exchange revenue excluding capital transfers and contributions)</b>		<b>2 140 958</b>	<b>2 439 119</b>	<b>-</b>	<b>793</b>	<b>604 281</b>	<b>700 384</b>	<b>(96 103)</b>	<b>(14)%</b>	<b>2 439 119</b>
<b>Expenditure</b>										
Employee related costs		704 666	809 598	-	62 297	124 839	133 855	(9 016)	(7)%	809 598
Remuneration of councillors		14 694	20 818	-	1 189	2 348	3 136	(788)	(25)%	20 818
Inventory consumed		119 263	128 802	-	2 386	2 805	21 465	(18 660)	(87)%	128 802
Debt impairment		(338 998)	620 000	-	-	-	-	-	- %	620 000
Depreciation and asset impairment		193 469	219 959	-	-	-	35 072	(35 072)	(100)%	219 959
Interest		34	100	-	1	1	-	1	- %	100
Contracted services		190 254	305 286	-	56 842	70 931	50 500	20 431	40 %	305 286
Transfer and subsidies		400	-	-	-	-	-	-	- %	-
Operational costs		160 161	217 848	-	18 905	36 968	31 147	5 821	19 %	217 848
<b>Total expenditure</b>		<b>1 043 943</b>	<b>2 322 411</b>	<b>-</b>	<b>141 620</b>	<b>237 892</b>	<b>275 175</b>	<b>(37 283)</b>	<b>(14)%</b>	<b>2 322 411</b>
<b>(Deficit)/Surplus</b>		<b>1 097 015</b>	<b>116 708</b>	<b>-</b>	<b>(140 827)</b>	<b>366 389</b>	<b>425 209</b>	<b>(58 820)</b>	<b>(14)%</b>	<b>116 708</b>

## Vhembe District Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M02 August

Description	Ref	Budget Year 2023/00									
		2022/23	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
Figures in Rand thousand											
Transfers and subsidies - capital (monetary allocations)		Audited outcome	589 684	700 613	-	26 712	26 712	229 573	(202 861)	(88)%	700 613
Transfers and subsidies - capital (in-kind)			955	299	-	189	487	-	487	- %	299
<b>(Deficit)/Surplus for the</b>			<b>1 687 654</b>	<b>817 620</b>	<b>-</b>	<b>(113 926)</b>	<b>393 588</b>	<b>654 782</b>			<b>817 620</b>

### References

1. Material variances to be explained on Table SC1.

## Vhembe District Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M02 August

Vote description	Ref	2022/23		Budget year 2023/00						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be appropriated</b>										
Vote 1 - Corporate services		-	870	-	-	-	-	-	- %	870
<b>Single-year expenditure to be appropriated</b>										
Vote 1 - Corporate services		(7 978)	25 217	-	-	-	(9 861)	9 861	(100)%	25 217
<b>Total capital expenditure - Vote</b>	<b>2</b>	<b>(7 978)</b>	<b>26 087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9 861)</b>	<b>9 861</b>	<b>(100)%</b>	<b>26 087</b>
<b>Capital expenditure - Functional</b>										
<b>Governance and administration</b>										
Executive and council		-	117	-	-	-	117	(117)	(100)%	117
Finance and administration		(7 982)	26 160	-	-	-	(9 787)	9 787	(100)%	26 160
Internal audit		-	48	-	-	-	48	(48)	(100)%	48
		<b>(7 982)</b>	<b>26 325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9 622)</b>	<b>9 622</b>	<b>(100)%</b>	<b>26 325</b>
<b>Community and public safety</b>										
Community and social services		-	1 478	-	-	96	-	96	- %	1 478
Health		2 727	-	-	-	-	-	-	- %	-
		<b>2 727</b>	<b>1 478</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>96</b>	<b>- %</b>	<b>1 478</b>
<b>Economic and environmental services</b>										
Planning and development		402 859	558 018	-	46 281	64 968	81 324	(16 356)	(20)%	558 018
Environmental protection		-	59	-	-	-	-	-	- %	59
		<b>402 859</b>	<b>558 077</b>	<b>-</b>	<b>46 281</b>	<b>64 968</b>	<b>81 324</b>	<b>(16 356)</b>	<b>(20)%</b>	<b>558 077</b>
<b>Trading services</b>										
Water management		66 908	22 341	-	8 995	10 913	(4 234)	15 147	(358)%	22 341
Waste water management		-	66 704	-	-	7 735	8 242	(507)	(6)%	66 704
		<b>66 908</b>	<b>89 045</b>	<b>-</b>	<b>8 995</b>	<b>18 648</b>	<b>4 008</b>	<b>14 640</b>	<b>365 %</b>	<b>89 045</b>
Other		1 384	1 304	-	-	-	-	-	- %	1 304
<b>Total Capital expenditure - Functional</b>	<b>3</b>	<b>465 896</b>	<b>676 229</b>	<b>-</b>	<b>55 276</b>	<b>83 712</b>	<b>75 710</b>	<b>8 002</b>	<b>11 %</b>	<b>676 229</b>

## Vhembe District Municipality

Municipal In-year reports and supporting tables for the interim period ended

### Vhembe District Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M02 August

Vote Description	Ref	2022/23		Budget Year 2023/00							
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Funded by:</b>											
National government			626 444	607 526	-	44 998	71 624	80 537	(8 913)	(11)%	607 526
Internally generated funds			32 978	288 458	-	10 278	12 088	30 172	(18 084)	(60)%	288 458
<b>Total capital funding</b>	7		<b>659 422</b>	<b>895 984</b>	-	<b>55 276</b>	<b>83 712</b>	<b>110 709</b>	<b>(26 997)</b>	<b>(24)%</b>	<b>895 984</b>

#### 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. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by functional classification must reconcile to the appropriations by vote.
4. Include expenditure on investment property, intangible and biological assets.
- 5.
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.



## Vhembe District Municipality - Table C5 Monthly Budget Statement - Capital Expenditure by Vote, Functional Classification and Funding - M02 August

Vote description	Ref	2022/23		Budget year 2023/00						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Capital expenditure - Municipal vote</b>										
<b>Multi-year expenditure appropriation</b>										
<b>Vote 1 - Corporate services</b>										
1.3 - Property Services		-	870	-	-	-	-	-	- %	870
<b>Single-year expenditure appropriation</b>										
<b>Corporate services</b>										
1.1 - Administrative and Corporate support		(17 422)	6 839	-	-	-	(1 063)	1 063	(100)%	6 839
1.3 - Property Services		1 686	(13 222)	-	-	-	(7 176)	7 176	(100)%	(13 222)
1.4 - Fleet Management		7 758	31 600	-	-	-	(1 622)	1 622	(100)%	31 600
		<b>(7 978)</b>	<b>25 217</b>	-	-	-	<b>(9 861)</b>	<b>9 861</b>	<b>(100)%</b>	<b>25 217</b>
<b>Total capital expenditure</b>		<b>(7 978)</b>	<b>26 087</b>	-	-	-	<b>(9 861)</b>	<b>9 861</b>	<b>(100)%</b>	<b>26 087</b>

### References

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

## Vhembe District Municipality - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2022/23	Budget year 2023/00			
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	YearTD actual	Full year forecast
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		124 669	635 558	-	634 902	635 558
Trade and other receivables from exchange transactions	1	878 660	1 449 557	-	21 019	1 449 557
Receivables from non-exchange transactions	1	28	-	-	48	-
Inventory	2	27 916	162 846	-	29 288	162 846
VAT		634 658	235 817	-	687 946	235 817
Other current assets		4 506	-	-	12 876	-
<b>Total current assets</b>		<b>1 670 437</b>	<b>2 483 778</b>	<b>-</b>	<b>1 386 079</b>	<b>2 483 778</b>
<b>Non current assets</b>						
Investment property		-	163	-	-	163
Property, plant and equipment	3	5 969 570	5 406 211	-	6 068 620	5 406 211
Heritage assets		1 180	3 101	-	-	3 101
Intangible assets		5 348	5 439	-	6 455	5 439
Trade and other receivables from exchange transactions		-	305 388	-	-	305 388
<b>Total non current assets</b>		<b>5 976 098</b>	<b>5 720 302</b>	<b>-</b>	<b>6 075 075</b>	<b>5 720 302</b>
<b>Total assets</b>		<b>7 646 535</b>	<b>8 204 080</b>	<b>-</b>	<b>7 461 154</b>	<b>8 204 080</b>

## Vhembe District Municipality - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2022/23	Budget year 2023/00								
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast
<b>Liabilities</b>											
<b>Current liabilities</b>											
Financial liabilities						4	2 086	198 194	-	2 086	198 194
Consumer deposits							17 424	4 419	-	15 946	4 419
Trade and other payables from exchange transactions						4	1 102 696	641 000	-	1 609 953	641 000
Trade and other payables from non-exchange transactions						4	41 429	-	-	267 404	-
Provisions							77 081	54 133	-	78 267	54 133
VAT							372 905	-	-	372 962	-
<b>Total current liabilities</b>							<b>1 613 621</b>	<b>897 746</b>	<b>-</b>	<b>2 346 618</b>	<b>897 746</b>
<b>Non current liabilities</b>											
Financial liabilities							-	633 665	-	-	633 665
Other non-current liabilities							-	254 805	-	-	254 805
<b>Total non current liabilities</b>							<b>-</b>	<b>888 470</b>	<b>-</b>	<b>-</b>	<b>888 470</b>
<b>Total liabilities</b>							<b>1 613 621</b>	<b>1 786 216</b>	<b>-</b>	<b>2 346 618</b>	<b>1 786 216</b>
<b>Net assets</b>						5	<b>6 032 914</b>	<b>6 417 864</b>	<b>-</b>	<b>5 114 536</b>	<b>6 417 864</b>
<b>Community wealth/Equity</b>											
Accumulated Surplus/(Deficit)							6 032 914	6 417 862	-	5 114 538	6 417 862

### References

1. Detail to be provided in Table SA3C.
2. Include completed low cost housing to be transferred to beneficiaries within 12 months.
3. Include 'Construction-work-in-progress' (disclosed separately in municipal in-year reports and supporting tables).
4. Detail to be provided in Table SA3C. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity.

## Vhembe District Municipality - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
Figures in Rand thousand										
<b>Cash flow from operating activities</b>										
<b>Receipts</b>										
Service charges		17 680	117 756	-	2 357	13 429	20 025	(6 596)	(33)%	117 756
Other revenue		(2 137)	8 606	-	160	1 579	1 177	402	34 %	8 606
Transfers and Subsidies - Operational	1	1 737 416	1 407 059	-	6 573	794 048	532 091	261 957	49 %	1 407 059
Transfers and subsidies - Capital	1	1 005 699	697 263	-	-	39 000	228 456	(189 456)	(83)%	697 263
Interest		28 602	24 308	-	5 372	7 439	2 628	4 811	183 %	24 308
<b>Payments</b>										
Suppliers and employees		(227 840)	(1 250 659)	-	(78 764)	96 563	(212 206)	(308 769)	146 %	(1 250 659)
Finance charges		-	(85)	-	-	-	-	-	- %	(85)
Transfers and subsidies	1	(625 240)	(735 895)	-	(20 111)	(20 111)	(244 886)	(224 775)	92 %	(735 895)
<b>Net cash from/(used) operating activities</b>		<b>1 934 180</b>	<b>268 353</b>	<b>-</b>	<b>(84 413)</b>	<b>931 947</b>	<b>327 285</b>	<b>(604 662)</b>	<b>(185)%</b>	<b>268 353</b>
<b>Cash flow from investing activities</b>										
<b>Receipts</b>										
Decrease (increase) in non-current receivables		-	(305 388)	-	-	-	(305 388)	305 388	(100)%	(305 388)
<b>Payments</b>										
Capital assets		(728 207)	(672 032)	-	(63 633)	(96 282)	(83 032)	13 250	(16)%	(672 032)
<b>Net cash from/(used) investing activities</b>		<b>(728 207)</b>	<b>(977 420)</b>	<b>-</b>	<b>(63 633)</b>	<b>(96 282)</b>	<b>(388 420)</b>	<b>(292 138)</b>	<b>75 %</b>	<b>(977 420)</b>
<b>Cash flow from financing activities</b>										
<b>Receipts</b>										
<b>Payments</b>										
Repayment of borrowing		-	(36 000)	-	-	-	(6 000)	6 000	(100)%	(36 000)
<b>Net Increase/ (Decrease) in cash held</b>		<b>1 205 973</b>	<b>(745 067)</b>	<b>-</b>	<b>(148 046)</b>	<b>835 665</b>	<b>(67 135)</b>			<b>(745 067)</b>
Cash/cash equivalents at beginning:	2	449 279	300 862	-		448 074	300 862			(471 527)
Cash/cash equivalents at month/ end:	2	1 655 252	(444 205)	-		1 283 739	233 727			(1 216 594)

## Vhembe District Municipality - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2022/23			Budget year 2023/00						
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	Full year forecast

### References

1. Local/District municipalities to include transfers from/to District/Local Municipalities.
2. Cash equivalents includes investments with maturities of 3 months or less.
3. The MTREF is populated directly from SC9.

## Vhembe District Municipality - Supporting Table SC6 - Monthly Budget Statement - Transfers and Grants Receipts - M02 August

Description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Receipts:</b>										
<b>Operating transfers and grants</b>										
<b>National government:</b>										
Equitable Share - Allocations In-kind		1 276 805	1 352 295	-	-	577 411	511 356	66 055	12,9 %	1 352 295
Expanded public works programme integrated grant		4 524	6 772	-	359	359	2 165	(1 806)	(83,4)%	6 772
Infrastructure Skills Development Grant		-	150	-	-	-	150	(150)	(100,0)%	150
Local Government Financial Management Grant		2 988	3 000	-	91	91	3 000	(2 909)	(97,0)%	3 000
Municipal infrastructure grant		20 511	31 066	-	1 935	1 935	11 396	(9 461)	(83,0)%	31 066
Water services infrastructure grant		5 126	2 000	-	-	-	-	-	- %	2 000
Rural road asset management systems grant		2 407	2 416	-	-	-	1 884	(1 884)	(100,0)%	2 416
	3	<b>1 312 361</b>	<b>1 397 699</b>	<b>-</b>	<b>2 385</b>	<b>579 796</b>	<b>529 951</b>	<b>49 845</b>	<b>9,4 %</b>	<b>1 397 699</b>
<b>Capital transfers and grants</b>										
<b>National government:</b>										
Municipal Infrastructure Grant		549 214	590 263	-	17 818	17 818	183 456	(165 638)	(90,3)%	590 263
Water Services Infrastructure Grant		40 470	107 000	-	8 895	8 895	45 000	(36 105)	(80,2)%	107 000
Infrastructure Skills Development Grant		-	3 350	-	-	-	1 117	(1 117)	(100,0)%	3 350
		<b>589 684</b>	<b>700 613</b>	<b>-</b>	<b>26 713</b>	<b>26 713</b>	<b>229 573</b>	<b>(202 860)</b>	<b>(88,4)%</b>	<b>700 613</b>
<b>Other grant providers:</b>										
Departmental agencies and accounts		955	299	-	189	487	-	487	- %	299
<b>Total capital transfers and grants</b>	5	<b>590 639</b>	<b>700 912</b>	<b>-</b>	<b>26 902</b>	<b>27 200</b>	<b>229 573</b>	<b>(202 373)</b>	<b>(88,2)%</b>	<b>700 912</b>
<b>Total receipts of transfer and grants</b>	5	<b>1 903 000</b>	<b>2 098 611</b>	<b>-</b>	<b>29 287</b>	<b>606 996</b>	<b>759 524</b>	<b>(152 528)</b>	<b>(20,1)%</b>	<b>2 098 611</b>

### References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or entity, donor or other organisation.
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred).
3. Replacement of RSC levies.
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the entity.
5. Total transfers and grants must reconcile to Budgeted Cash Flows.
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts).

## Vhembe District Municipality - Supporting Table SC7(1) - Monthly Budget Statement - Expenditure on Transfers and Grant Programme - M02 August

Description	Ref	2022/23		Budget year 2023/00						
		Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast
<b>Expenditure:</b>										
<b>Operating expenditure of transfers and grants</b>										
<b>National government:</b>										
Local government equitable share		987 743	1 179 479	-	102 105	181 697	192 308	(10 611)	(5,5)%	1 179 479
Expanded Public Works Programme Integrated Grant		(230)	-	-	(1 334)	(1 564)	-	(1 564)	- %	-
Infrastructure Skills Development Grant		-	-	-	-	(2 000)	-	(2 000)	- %	-
Local Government Financial Management Grant		(12)	-	-	(2 897)	(2 909)	-	(2 909)	- %	-
Municipal Infrastructure Grant		(164 691)	-	-	22 505	(352 640)	-	(352 640)	- %	-
Water Services Infrastructure Grant		45 596	-	-	8 895	54 491	-	54 491	- %	-
Rural Road Asset Management Systems Grant		-	-	-	(1 691)	(1 691)	-	(1 691)	- %	-
		<b>868 406</b>	<b>1 179 479</b>	<b>-</b>	<b>127 583</b>	<b>(124 616)</b>	<b>192 308</b>	<b>(316 924)</b>	<b>(164,8)%</b>	<b>1 179 479</b>
<b>Capital expenditure of transfers and grants</b>										
<b>National government:</b>										
Municipal Infrastructure Grant		141 174	-	-	-	141 174	-	141 174	- %	-
Water Services Infrastructure Grant		(63 265)	-	-	-	(102 265)	-	(102 265)	- %	-
		<b>77 909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38 909</b>	<b>-</b>	<b>38 909</b>	<b>- %</b>	<b>-</b>
<b>Total expenditure of transfers and grants</b>		<b>946 315</b>	<b>1 179 479</b>	<b>-</b>	<b>127 583</b>	<b>(85 707)</b>	<b>192 308</b>	<b>(278 015)</b>	<b>(144,6)%</b>	<b>1 179 479</b>