

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
Corporate Services	
VOTE1	Vote 1 - Corporate services
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
Office of the Municipal Manager	
VOTE2	Vote 2 - Office the municipal manager
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
Council	
VOTE3	Vote 3 - Council
VOTE3.1	3.1 - Mayor and Council
Technical Services	
VOTE4	Vote 4 - Technical services
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
Community Services	
VOTE5	Vote 5 - Community Services
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
Planning and Development	
VOTE6	Vote 6 - Planning and development
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
Finance	
VOTE7	Vote 7 - Finance
VOTE7.1	7.1 - Finance

Vhembe District Municipality - Contact Information

Vhembe District Municipality - Table C1 Monthly Budget Statement Summary - M06 December

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										
Financial performance										
Service charges		715 520	931 352	-	6 081	20 150	466 761	(446 611)	(96)%	931 352
Transfers and subsidies - Operational		1 312 361	1 397 700	-	461 699	1 049 414	968 349	81 065	8 %	1 397 700
Other own revenue		113 077	110 067	-	10 074	60 371	51 494	8 877	17 %	110 067
Total revenue - excluding capital transfers and contributions		2 140 958	2 439 119	-	477 854	1 129 935	1 486 604	(356 669)	(24)%	2 439 119
Employee costs		704 666	809 598	-	57 227	312 544	398 427	(85 883)	(22)%	809 598
Remuneration of Councillors		14 694	20 818	-	1 397	6 893	9 405	(2 512)	(27)%	20 818
Depreciation and amortisation		193 469	219 959	-	67 361	126 646	105 218	21 428	20 %	219 959
Finance charges		34	100	-	-	1	40	(39)	(98)%	100
Inventory consumed and bulk purchases		119 263	128 802	-	279	37 032	64 396	(27 364)	(42)%	128 802
Transfer and subsidies		400	-	-	-	-	-	-	- %	-
Other expenditure		11 417	1 143 134	-	34 624	206 553	251 452	(44 899)	(18)%	1 143 134
Total expenditure		1 043 943	2 322 411	-	160 888	689 669	828 938	(139 269)	(17)%	2 322 411
Surplus/(Deficit)		1 097 015	116 708	-	316 966	440 266	657 666	(217 400)	(33)%	116 708
Transfers and subsidies - capital (monetary allocations)		589 684	700 613	-	-	114 201	436 023	(321 822)	(74)%	700 613
Transfers and subsidies - capital (in-kind)		955	299	-	810	1 647	77	1 570	2 039 %	299
Surplus/(Deficit) for the		1 687 654	817 620	-	317 776	556 114	1 093 766	(537 652)	(49)%	817 620
Capital expenditure and funds sources										
Capital expenditure		465 896	676 229	-	61 598	191 079	311 602	(120 523)	(39)%	676 229
Transfers recognised - Capital		626 444	607 526	-	102 945	262 485	304 754	(42 269)	(14)%	607 526
Internally generated funds		32 978	288 458	-	22 951	52 178	111 993	(59 815)	(53)%	288 458
Total sources of capital funds		659 422	895 984	-	125 896	314 663	416 747	(102 084)	(24)%	895 984

Financial position

Vhembe District Municipality - Table C1 Monthly Budget Statement Summary - M06 December

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
Total current assets		1 670 437	2 483 778		-		1 272 599				2 483 778
Total non current assets		5 976 098	5 720 302		-		6 182 443				5 720 302
Total current liabilities		1 613 621	897 746		-		2 177 974				897 746
Total non current liabilities		-	888 470		-		-				888 470
Community wealth/Equity		6 032 914	6 417 862		-		5 277 064				6 417 862
Cash flow											
Net cash from (used) operating		1 934 180	268 353		-	424 061	1 112 665	396 330	(716 335)	(181)%	268 353
Net cash from (used) investing		(728 207)	(977 420)		-	(139 791)	(356 762)	(617 948)	(261 186)	42 %	(977 420)
Net cash from (used) financing		-	(36 000)		-	-	-	(18 000)	(18 000)	100 %	(36 000)
Cash/cash equivalent at the month/ end		1 655 252	(444 205)		-	-	1 203 977	61 244	(1 142 733)	(1 866)%	(1 216 594)
Debtors and creditors analysis											
		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	
Debtors age analysis											
Total by income source		26 206	27 489	27 405	35 247	22 048	26 688	27 541	1 859 432	2 052 056	
Creditors age analysis											
Total creditors		-	38 361	201	18 191	-	-	28	37	56 818	

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

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
Revenue - Functional										
Governance and administration										
Executive and council		12 672	16 418	-	5 633	12 642	11 764	878	7 %	16 418
Finance and administration		204 516	1 060 348	-	336 618	795 255	583 733	211 522	36 %	1 060 348
Internal audit		12 671	5 776	-	1 985	4 452	4 096	356	9 %	5 776
		229 859	1 082 542	-	344 236	812 349	599 593	212 756	35 %	1 082 542
Community and public safety										
Community and social services		50 697	61 927	-	21 146	47 597	37 354	10 243	27 %	61 927
Public safety		292	112	-	2	83	64	19	30 %	112
		50 989	62 039	-	21 148	47 680	37 418	10 262	27 %	62 039
Economic and environmental services										
Planning and development		856 370	730 517	-	33 064	189 807	637 433	(447 626)	(70)%	730 517
Road transport		2 407	2 416	-	-	535	2 129	(1 594)	(75)%	2 416
Environmental protection		365	342	-	30	262	171	91	53 %	342
		859 142	733 275	-	33 094	190 604	639 733	(449 129)	(70)%	733 275
Trading services										
Water management		1 591 378	1 228 076	-	80 178	195 006	627 345	(432 339)	(69)%	1 228 076
Waste water management		5	27 740	-	-	-	15 129	(15 129)	(100)%	27 740
		1 591 383	1 255 816	-	80 178	195 006	642 474	(447 468)	(70)%	1 255 816
Other	4	225	6 359	-	10	146	3 484	(3 338)	(96)%	6 359
Total Revenue - Functional	2	2 731 598	3 140 031	-	478 666	1 245 785	1 922 702	(676 917)	(35)%	3 140 031

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

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
Expenditure - Functional											
Municipal governance and administration											
Executive and council			130 853	143 232	-	10 270	55 074	68 257	(13 183)	(19)%	143 232
Finance and administration			(83 385)	1 007 988	-	30 154	139 823	201 321	(61 498)	(31)%	1 007 988
Internal audit			1 218	8 624	-	209	524	4 484	(3 960)	(88)%	8 624
			48 686	1 159 844	-	40 633	195 421	274 062	(78 641)	(29)%	1 159 844
Community and public safety											
Community and social services			133 147	150 251	-	11 018	56 620	72 204	(15 584)	(22)%	150 251
Health			737	3 168	-	47	252	1 350	(1 098)	(81)%	3 168
			133 884	153 419	-	11 065	56 872	73 554	(16 682)	(23)%	153 419
Economic and environmental services											
Planning and development			59 262	78 398	-	4 932	22 164	38 592	(16 428)	(43)%	78 398
Road transport			2 299	4 271	-	218	1 012	2 185	(1 173)	(54)%	4 271
Environmental protection			383	830	-	-	42	335	(293)	(87)%	830
			61 944	83 499	-	5 150	23 218	41 112	(17 894)	(44)%	83 499
Trading services											
Water management			784 481	888 503	-	102 047	404 263	421 158	(16 895)	(4)%	888 503
Waste water management			12 566	30 230	-	1 725	9 107	17 861	(8 754)	(49)%	30 230
			797 047	918 733	-	103 772	413 370	439 019	(25 649)	(6)%	918 733
Other	4		2 382	6 913	-	269	787	1 189	(402)	(34)%	6 913
Total expenditure - Functional	3		1 043 943	2 322 408	-	160 889	689 668	828 936	(139 268)	(17)%	2 322 408
(Deficit)/Surplus for the			1 687 655	817 623	-	317 777	556 117	1 093 766	(537 649)	49 %	817 623

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) - M06 December

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) - M06 December

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
Revenue - Functional											
Municipal governance and administration											
Executive and council											
Mayor and council			12 672	16 418	-	5 633	12 642	11 764	878	7 %	16 418
Finance and administration											
Administrative and corporate support			36 272	892 080	-	305 254	686 828	494 276	192 552	39 %	892 080
Finance			122 814	115 036	-	13 219	67 553	56 845	10 708	19 %	115 036
Risk management			45 430	53 232	-	18 145	40 874	32 612	8 262	25 %	53 232
			204 516	1 060 348	-	336 618	795 255	583 733	211 522	36 %	1 060 348
Internal audit											
Governance function			12 671	5 776	-	1 985	4 452	4 096	356	9 %	5 776
Total Municipal governance and administration			229 859	1 082 542	-	344 236	812 349	599 593	212 756	35 %	1 082 542
Community and public safety											
Community and social services											
Population development			50 697	61 927	-	21 146	47 597	37 354	10 243	27 %	61 927
Sport and recreation											
Public safety											
Fire fighting and protection			292	112	-	2	83	64	19	30 %	112
Housing											
Health											
Total Community and public safety			50 989	62 039	-	21 148	47 680	37 418	10 262	27 %	62 039
Economic and environmental services											
Planning and development											
Corporate wide strategic planning (IDPs, LEDs)			283 343	106 312	-	32 781	77 459	138 432	(60 973)	(44)%	106 312
Economic development/planning			573 027	624 205	-	283	112 348	499 001	(386 653)	(77)%	624 205

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

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
			856 370	730 517	-	33 064	189 807	637 433	(447 626)	(70)%	730 517
Road transport											
Roads			2 407	2 416	-	-	535	2 129	(1 594)	(75)%	2 416
Environmental protection											
Nature conservation			365	342	-	30	262	171	91	53 %	342
Total Economic and environmental services			859 142	733 275	-	33 094	190 604	639 733	(449 129)	(70)%	733 275
Trading services											
Energy sources											
Water management											
Water treatment			(98)	1 152	-	124	646	610	36	6 %	1 152
Water distribution			1 591 476	1 226 924	-	80 054	194 360	626 735	(432 375)	(69)%	1 226 924
			1 591 378	1 228 076	-	80 178	195 006	627 345	(432 339)	(69)%	1 228 076
Waste water management											
Sewerage			-	302	-	-	-	164	(164)	(100)%	302
Waste water treatment			5	27 438	-	-	-	14 965	(14 965)	(100)%	27 438
			5	27 740	-	-	-	15 129	(15 129)	(100)%	27 740
Waste management											
Total Trading services			1 591 383	1 255 816	-	80 178	195 006	642 474	(447 468)	(70)%	1 255 816
Other											
Markets			225	265	-	10	146	160	(14)	(9)%	265
Tourism			-	6 094	-	-	-	3 324	(3 324)	(100)%	6 094
Total Other			225	6 359	-	10	146	3 484	(3 338)	(96)%	6 359
Total Revenue - Functional	2		2 731 598	3 140 031	-	478 666	1 245 785	1 922 702	(676 917)	(35)%	3 140 031

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

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
Expenditure - Functional											
Municipal governance and administration											
Executive and council											
Mayor and council			40 528	48 575	-	3 418	17 830	22 643	(4 813)	(21)%	48 575
Municipal Manager, Town Secretary and Chief Executive			90 325	94 657	-	6 852	37 244	45 614	(8 370)	(18)%	94 657
			130 853	143 232	-	10 270	55 074	68 257	(13 183)	(19)%	143 232
Finance and administration											
Administrative and corporate support			133 679	157 600	-	10 527	56 872	88 488	(31 616)	(36)%	157 600
Finance			(265 239)	724 842	-	4 726	32 274	51 319	(19 045)	(37)%	724 842
Fleet management			36 250	42 762	-	8 104	27 397	21 629	5 768	27 %	42 762
Human resources			52	87	-	-	-	-	-	- %	87
Marketing, customer relations, publicity and media co-ordination			133	187	-	154	154	162	(8)	(5)%	187
Property services			11 391	57 889	-	4 111	15 776	27 860	(12 084)	(43)%	57 889
Risk management			320	700	-	75	154	337	(183)	(54)%	700
Security services			29	23 921	-	2 457	7 196	11 526	(4 330)	(38)%	23 921
			(83 385)	1 007 988	-	30 154	139 823	201 321	(61 498)	(31)%	1 007 988
Internal audit											
Governance function			1 218	8 624	-	209	524	4 484	(3 960)	(88)%	8 624
Total municipal governance and administration			48 686	1 159 844	-	40 633	195 421	274 062	(78 641)	(29)%	1 159 844
Community and public safety											
Community and social services											
Disaster management			675	5 019	-	30	34	1 887	(1 853)	(98)%	5 019
Population development			132 472	145 232	-	10 988	56 586	70 317	(13 731)	(20)%	145 232
			133 147	150 251	-	11 018	56 620	72 204	(15 584)	(22)%	150 251

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

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
Sport and recreation											
Public safety											
Housing											
Health											
Health services		737	3 168	-	47	252	1 350	(1 098)	(81)%	3 168	
Total community and public safety		133 884	153 419	-	11 065	56 872	73 554	(16 682)	(23)%	153 419	
Economic and environmental services											
Planning and development											
Corporate wide strategic planning (IDPs, LEDs)		21 071	32 868	-	1 504	8 726	16 267	(7 541)	(46)%	32 868	
Development facilitation		1 091	1 975	-	-	89	150	(61)	(41)%	1 975	
Economic development/planning		36 787	43 242	-	3 428	13 349	21 880	(8 531)	(39)%	43 242	
Regional planning and development		313	313	-	-	-	295	(295)	(100)%	313	
		59 262	78 398	-	4 932	22 164	38 592	(16 428)	(43)%	78 398	
Road transport											
Public transport		206	2 170	-	42	106	840	(734)	(87)%	2 170	
Roads		2 093	2 101	-	176	906	1 345	(439)	(33)%	2 101	
		2 299	4 271	-	218	1 012	2 185	(1 173)	(54)%	4 271	
Environmental protection											
Biodiversity and landscape		376	569	-	-	42	335	(293)	(87)%	569	
Pollution control		7	261	-	-	-	-	-	- %	261	
		383	830	-	-	42	335	(293)	(87)%	830	
Total economic and environmental services		61 944	83 499	-	5 150	23 218	41 112	(17 894)	(44)%	83 499	
Trading services											
Energy sources											
Water management											
Water treatment		4 408	6 957	-	-	3 230	3 942	(712)	(18)%	6 957	

Vhembe District Municipality - Table C2 Monthly Budget Statement - Financial Performance (Functional Classification) - M06 December

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	-	102 047	401 033	417 216	(16 183)	(4)%	881 546	
			784 481	888 503	-	102 047	404 263	421 158	(16 895)	(4)%	888 503	
Waste water management												
Waste water treatment			12 566	30 230	-	1 725	9 107	17 861	(8 754)	(49)%	30 230	
Waste management												
Total trading services			797 047	918 733	-	103 772	413 370	439 019	(25 649)	(6)%	918 733	
Other												
Abattoirs			149	1 230	-	-	8	-	8	- %	1 230	
Air transport			-	50	-	-	-	-	-	- %	50	
Markets			221	2 693	-	269	595	1 029	(434)	(42)%	2 693	
Tourism			2 012	2 940	-	-	184	160	24	15 %	2 940	
			2 382	6 913	-	269	787	1 189	(402)	(34)%	6 913	
Total Expenditure - Functional	3		1 043 943	2 322 408	-	160 889	689 668	828 936	(139 268)	(17)%	2 322 408	
(Deficit)/Surplus for the			1 687 655	817 623	-	317 777	556 117	1 093 766	(537 649)	(49)%	817 623	

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) - M06 December

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										
Revenue by vote										
Vote 1 - Corporate services		36 272	892 080	-	305 254	686 828	494 276	192 552		892 080
Vote 2 - Office the municipal manager		58 101	59 008	-	20 130	45 326	36 708	8 618		59 008
Vote 3 - Council		12 672	16 418	-	5 633	12 642	11 764	878		16 418
Vote 4 - Technical services		1 591 383	1 255 816	-	80 178	195 006	642 474	(447 468)		1 255 816
Vote 5 - Community Services		657	454	-	32	345	235	110		454
Vote 6 - Planning and development		909 699	801 219	-	54 220	238 085	680 400	(442 315)		801 219
Vote 7 - Finance		122 814	115 036	-	13 219	67 553	56 845	10 708		115 036
Total Revenue by vote	1&2	2 731 598	3 140 031	-	478 666	1 245 785	1 922 702	(676 917)	35	3 140 031
Expenditure by vote										
Vote 1 - Corporate services		181 372	258 338	-	22 742	100 045	137 977	(37 932)		258 338
Vote 2 - Office the municipal manager		92 041	129 132	-	9 593	45 126	61 961	(16 835)		129 132
Vote 3 - Council		40 528	48 575	-	3 418	17 830	22 643	(4 813)		48 575
Vote 4 - Technical services		797 047	918 733	-	103 772	413 370	439 019	(25 649)		918 733
Vote 5 - Community Services		2 510	10 423	-	77	375	3 387	(3 012)		10 423
Vote 6 - Planning and development		195 684	232 366	-	16 561	80 648	112 630	(31 982)		232 366
Vote 7 - Finance		(265 239)	724 842	-	4 726	32 274	51 319	(19 045)		724 842
Total Expenditure by vote	1&2	1 043 943	2 322 409	-	160 889	689 668	828 936	(139 268)	17	2 322 409
(Deficit)/Surplus for the	2	1 687 655	817 622	-	317 777	556 117	1 093 766	(537 649)	49	817 622

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) - M06 December

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) - M06 December

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
Revenue by vote											
Vote 1 - Corporate services											
1.1 - Administrative and Corporate support			36 272	892 080	-	305 254	686 828	494 276	192 552		892 080
Vote 2 - Office the municipal manager											
2.2 - Governance Function			12 671	5 776	-	1 985	4 452	4 096	356		5 776
2.3 - Risk Management			45 430	53 232	-	18 145	40 874	32 612	8 262		53 232
			58 101	59 008	-	20 130	45 326	36 708	8 618	(23)	59 008
Vote 3 - Council											
3.1 - Mayor and Council			12 672	16 418	-	5 633	12 642	11 764	878		16 418
Vote 4 - Technical services											
4.1 - Water Distribution			1 591 476	1 226 924	-	80 054	194 360	626 735	(432 375)		1 226 924
4.2 - Water Treatment			(98)	1 152	-	124	646	610	36		1 152
4.3 - Waste Water Treatment			5	27 438	-	-	-	14 965	(14 965)		27 438
4.4 - Sewerage			-	302	-	-	-	164	(164)		302
			1 591 383	1 255 816	-	80 178	195 006	642 474	(447 468)	70	1 255 816
Vote 5 - Community Services											
5.3 - Fire Fighting and Protection			292	112	-	2	83	64	19		112
5.6 - Nature Conservation			365	342	-	30	262	171	91		342
			657	454	-	32	345	235	110	(47)	454
Vote 6 - Planning and development											
6.1 - Corporate Wide Strategic Planning IDPs LEDs			283 343	106 312	-	32 781	77 459	138 432	(60 973)		106 312
6.2 - Population Development			50 697	61 927	-	21 146	47 597	37 354	10 243		61 927
6.3 - Economic Development/Planning			573 027	624 205	-	283	112 348	499 001	(386 653)		624 205
6.4 - Tourism			-	6 094	-	-	-	3 324	(3 324)		6 094
6.5 - Transport and Roads			2 407	2 416	-	-	535	2 129	(1 594)		2 416
6.6 - Marketing Customer Relations Publicity and Media Co-ordination			225	265	-	10	146	160	(14)		265
			909 699	801 219	-	54 220	238 085	680 400	(442 315)	65	801 219

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

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
Vote 7 - Finance											
7.1 - Finance			122 814	115 036	-	13 219	67 553	56 845	10 708		115 036
Total Revenue by vote	1&2		2 731 598	3 140 031	-	478 666	1 245 785	1 922 702	(676 917)	35	3 140 031

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

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
Expenditure by vote											
Vote 1 - Corporate services											
1.1 - Administrative and Corporate support		133 679	157 600	-	10 527	56 872	88 488	(31 616)		157 600	
1.2 - Human Resources		52	87	-	-	-	-	-		87	
1.3 - Property Services		11 391	57 889	-	4 111	15 776	27 860	(12 084)		57 889	
1.4 - Fleet Management		36 250	42 762	-	8 104	27 397	21 629	5 768		42 762	
		181 372	258 338	-	22 742	100 045	137 977	(37 932)		27	258 338
Vote 2 - Office the municipal manager											
2.1 - Municipal Manager Town Secretary and Chief Executive		90 325	94 657	-	6 852	37 244	45 614	(8 370)		94 657	
2.2 - Governance Function		1 218	8 624	-	209	524	4 484	(3 960)		8 624	
2.3 - Risk Management		320	700	-	75	154	337	(183)		700	
2.4 - Security Services		29	23 921	-	2 457	7 196	11 526	(4 330)		23 921	
2.5 - Abattoirs		149	1 230	-	-	8	-	8		1 230	
		92 041	129 132	-	9 593	45 126	61 961	(16 835)		27	129 132
Vote 3 - Council											
3.1 - Mayor and Council		40 528	48 575	-	3 418	17 830	22 643	(4 813)		48 575	
Vote 4 - Technical services											
4.1 - Water Distribution		780 073	881 546	-	102 047	401 033	417 216	(16 183)		881 546	
4.2 - Water Treatment		4 408	6 957	-	-	3 230	3 942	(712)		6 957	
4.3 - Waste Water Treatment		12 566	30 230	-	1 725	9 107	17 861	(8 754)		30 230	
		797 047	918 733	-	103 772	413 370	439 019	(25 649)		6	918 733
Vote 5 - Community Services											
5.1 - Health Services		737	3 168	-	47	252	1 350	(1 098)		3 168	
5.2 - Disaster Management		675	5 019	-	30	34	1 887	(1 853)		5 019	
5.4 - Development Facilitation		1 091	1 975	-	-	89	150	(61)		1 975	
5.5 - Pollution Control		7	261	-	-	-	-	-		261	
		2 510	10 423	-	77	375	3 387	(3 012)		89	10 423

Vhembe District Municipality - Table C3 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - M06 December

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
Figures in Rand thousand											
Vote 6 - Planning and development											
6.1 - Corporate Wide Strategic Planning IDPs LEDs		21 071	32 868	-	1 504	8 726	16 267	(7 541)			32 868
6.2 - Population Development		132 785	145 545	-	10 988	56 586	70 612	(14 026)			145 545
6.3 - Economic Development/Planning		36 787	43 242	-	3 428	13 349	21 880	(8 531)			43 242
6.4 - Tourism		2 012	2 940	-	-	184	160	24			2 940
6.5 - Transport and Roads		2 299	4 321	-	218	1 012	2 184	(1 172)			4 321
6.6 - Marketing Customer Relations Publicity and Media Co-ordination		354	2 881	-	423	749	1 192	(443)			2 881
6.7 - Biodiversity and Landscape		376	569	-	-	42	335	(293)			569
		195 684	232 366	-	16 561	80 648	112 630	(31 982)		28	232 366
Vote 7 - Finance											
7.1 - Finance		(265 239)	724 842	-	4 726	32 274	51 319	(19 045)			724 842
Total Expenditure by vote	1&2	1 043 943	2 322 409	-	160 889	689 668	828 936	(139 268)		17	2 322 409
(Deficit)/Surplus for the	2	1 687 655	817 622	-	317 777	556 117	1 093 766	(537 649)		49	817 622

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) - M06 December

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										
Revenue										
Exchange revenue										
Service charges - Water		715 212	903 773	-	6 070	19 996	451 719	(431 723)	(96)%	903 773
Service charges - Waste water management		25	27 431	-	-	2	14 962	(14 960)	(100)%	27 431
Service charges - Waste management		283	148	-	11	152	80	72	90 %	148
Sale of goods and rendering of services		961	850	-	31	420	524	(104)	(20)%	850
Interest		28 591	24 308	-	1 591	17 455	12 154	5 301	44 %	24 308
Interest earned from receivables		83 200	78 349	-	8 442	42 350	35 218	7 132	20 %	78 349
Rental from fixed assets		1	2	-	-	-	1	(1)	(100)%	2
Operational revenue		53	126	-	-	-	64	(64)	(100)%	126
		828 326	1 034 987	-	16 145	80 375	514 722	(434 347)	(84)%	1 034 987
Non-exchange revenue										
Licences or permits		271	6 432	-	10	146	3 533	(3 387)	(96)%	6 432
Transfer and subsidies - Operational		1 312 361	1 397 700	-	461 699	1 049 414	968 349	81 065	8 %	1 397 700
		1 312 632	1 404 132	-	461 709	1 049 560	971 882	77 678	8 %	1 404 132
Total exchange revenue excluding capital transfers and contributions)		2 140 958	2 439 119	-	477 854	1 129 935	1 486 604	(356 669)	(24)%	2 439 119
Expenditure										
Employee related costs		704 666	809 598	-	57 227	312 544	398 427	(85 883)	(22)%	809 598
Remuneration of councillors		14 694	20 818	-	1 397	6 893	9 405	(2 512)	(27)%	20 818
Inventory consumed		119 263	128 802	-	279	37 032	64 396	(27 364)	(42)%	128 802
Debt impairment		(338 998)	620 000	-	-	-	-	-	- %	620 000
Depreciation and asset impairment		193 469	219 959	-	67 361	126 646	105 218	21 428	20 %	219 959
Interest		34	100	-	-	1	40	(39)	(98)%	100
Contracted services		190 254	305 286	-	21 202	131 742	162 633	(30 891)	(19)%	305 286
Transfer and subsidies		400	-	-	-	-	-	-	- %	-
Operational costs		160 161	217 848	-	13 422	74 811	88 819	(14 008)	(16)%	217 848
Total expenditure		1 043 943	2 322 411	-	160 888	689 669	828 938	(139 269)	(17)%	2 322 411
(Deficit)/Surplus		1 097 015	116 708	-	316 966	440 266	657 666	(217 400)	(33)%	116 708

Vhembe District Municipality - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M06 December

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		Audited outcome									
Transfers and subsidies - capital (monetary allocations)		589 684	700 613	-	-	114 201	436 023	(321 822)	(74)%	700 613	
Transfers and subsidies - capital (in-kind)		955	299	-	810	1 647	77	1 570	2 039 %	299	
Surplus/(Deficit) for the		1 687 654	817 620	-	317 776	556 114	1 093 766			817 620	

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 - M06 December

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
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - Corporate services		-	870	-	-	-	870	(870)	(100)%	870
Single-year expenditure to be appropriated										
Vote 1 - Corporate services		(7 978)	25 217	-	(1 901)	(17 717)	(13 236)	(4 481)	34 %	25 217
Total capital expenditure - Vote	2	(7 978)	26 087	-	(1 901)	(17 717)	(12 366)	(5 351)	43 %	26 087
Capital expenditure - Functional										
Governance and administration										
Executive and council		-	117	-	-	-	117	(117)	(100)%	117
Finance and administration		(7 982)	26 160	-	(1 902)	(17 717)	(12 293)	(5 424)	44 %	26 160
Internal audit		-	48	-	-	-	48	(48)	(100)%	48
		(7 982)	26 325	-	(1 902)	(17 717)	(12 128)	(5 589)	46 %	26 325
Community and public safety										
Community and social services		-	1 478	-	-	178	174	4	2 %	1 478
Health		2 727	-	-	-	-	-	-	- %	-
		2 727	1 478	-	-	178	174	4	2 %	1 478
Economic and environmental services										
Planning and development		402 859	558 018	-	97 713	256 971	279 270	(22 299)	(8)%	558 018
Environmental protection		-	59	-	-	-	-	-	- %	59
		402 859	558 077	-	97 713	256 971	279 270	(22 299)	(8)%	558 077
Trading services										
Water management		66 908	22 341	-	(45 208)	(67 083)	9 987	(77 070)	(772)%	22 341
Waste water management		-	66 704	-	10 995	18 730	32 995	(14 265)	(43)%	66 704
		66 908	89 045	-	(34 213)	(48 353)	42 982	(91 335)	(212)%	89 045
Other		1 384	1 304	-	-	-	1 304	(1 304)	(100)%	1 304
Total Capital expenditure - Functional	3	465 896	676 229	-	61 598	191 079	311 602	(120 523)	(39)%	676 229

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 - M06 December

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
Funded by:											
National government			626 444	607 526	-	102 945	262 485	304 754	(42 269)	(14)%	607 526
Internally generated funds			32 978	288 458	-	22 951	52 178	111 993	(59 815)	(53)%	288 458
Total capital funding	7		659 422	895 984	-	125 896	314 663	416 747	(102 084)	(24)%	895 984

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 - M06 December

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
Capital expenditure - Municipal vote										
Multi-year expenditure appropriation										
Vote 1 - Corporate services										
1.3 - Property Services		-	870	-	-	-	870	(870)	(100)%	870
Single-year expenditure appropriation										
Corporate services										
1.1 - Administrative and Corporate support		(17 422)	6 839	-	(897)	(3 111)	(3 189)	78	(2)%	6 839
1.3 - Property Services		1 686	(13 222)	-	(3 739)	(12 687)	(10 998)	(1 689)	15 %	(13 222)
1.4 - Fleet Management		7 758	31 600	-	2 735	(1 919)	951	(2 870)	(302)%	31 600
		(7 978)	25 217	-	(1 901)	(17 717)	(13 236)	(4 481)	34 %	25 217
Total capital expenditure		(7 978)	26 087	-	(1 901)	(17 717)	(12 366)	(5 351)	43 %	26 087

References

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

Vhembe District Municipality - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget year 2023/00			
Figures in Rand thousand		Audited outcome	Original budget	Adjusted budget	YearTD actual	Full year forecast
Assets						
Current assets						
Cash and cash equivalents		124 669	635 558	-	429 989	635 558
Trade and other receivables from exchange transactions	1	878 660	1 449 557	-	58 051	1 449 557
Receivables from non-exchange transactions	1	28	-	-	48	-
Inventory	2	27 916	162 846	-	36 201	162 846
VAT		634 658	235 817	-	739 687	235 817
Other current assets		4 506	-	-	8 623	-
Total current assets		1 670 437	2 483 778	-	1 272 599	2 483 778
Non current assets						
Investment property		-	163	-	-	163
Property, plant and equipment	3	5 969 570	5 406 211	-	6 175 777	5 406 211
Heritage assets		1 180	3 101	-	2 017	3 101
Intangible assets		5 348	5 439	-	4 649	5 439
Trade and other receivables from exchange transactions		-	305 388	-	-	305 388
Total non current assets		5 976 098	5 720 302	-	6 182 443	5 720 302
Total assets		7 646 535	8 204 080	-	7 455 042	8 204 080

Vhembe District Municipality - Table C6 Monthly Budget Statement - Financial Position - M06 December

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
Liabilities											
Current liabilities											
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	-	1 533 029	641 000
Trade and other payables from non-exchange transactions						4	41 429	-	-	171 996	-
Provisions							77 081	54 133	-	78 267	54 133
VAT							372 905	-	-	376 650	-
Total current liabilities							1 613 621	897 746	-	2 177 974	897 746
Non current liabilities											
Financial liabilities							-	633 665	-	-	633 665
Other non-current liabilities							-	254 805	-	-	254 805
Total non current liabilities							-	888 470	-	-	888 470
Total liabilities							1 613 621	1 786 216	-	2 177 974	1 786 216
Net assets						5	6 032 914	6 417 864	-	5 277 068	6 417 864
Community wealth/Equity											
Accumulated Surplus/(Deficit)							6 032 914	6 417 862	-	5 277 064	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 - M06 December

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
Cash flow from operating activities										
Receipts										
Service charges		17 680	117 756	-	2 483	25 783	60 104	(34 321)	(57)%	117 756
Other revenue		(2 137)	8 606	-	2	1 986	3 888	(1 902)	(49)%	8 606
Transfers and Subsidies - Operational	1	1 737 416	1 407 059	-	462 509	1 256 928	974 938	281 990	29 %	1 407 059
Transfers and subsidies - Capital	1	1 005 699	697 263	-	2 836	43 892	432 673	(388 781)	(90)%	697 263
Interest		28 602	24 308	-	1 591	17 455	12 154	5 301	44 %	24 308
Payments										
Suppliers and employees		(227 840)	(1 250 659)	-	(45 360)	(118 338)	(622 675)	(504 337)	81 %	(1 250 659)
Finance charges		-	(85)	-	-	-	(34)	(34)	100 %	(85)
Transfers and subsidies	1	(625 240)	(735 895)	-	-	(115 041)	(464 718)	(349 677)	75 %	(735 895)
Net cash from/(used) operating activities		1 934 180	268 353	-	424 061	1 112 665	396 330	(716 335)	(181)%	268 353
Cash flow from investing activities										
Receipts										
Decrease (increase) in non-current receivables		-	(305 388)	-	-	-	(305 388)	305 388	(100)%	(305 388)
Payments										
Capital assets		(728 207)	(672 032)	-	(139 791)	(356 762)	(312 560)	44 202	(14)%	(672 032)
Net cash from/(used) investing activities		(728 207)	(977 420)	-	(139 791)	(356 762)	(617 948)	(261 186)	42 %	(977 420)
Cash flow from financing activities										
Receipts										
Payments										
Repayment of borrowing		-	(36 000)	-	-	-	(18 000)	18 000	(100)%	(36 000)
Net Increase/ (Decrease) in cash held		1 205 973	(745 067)	-	284 270	755 903	(239 618)			(745 067)
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)	-		1 203 977	61 244			(1 216 594)

Vhembe District Municipality - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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 - M06 December

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
Receipts:										
Operating transfers and grants										
National government:										
Equitable Share - Allocations In-kind		1 276 805	1 352 295	-	461 699	1 039 110	932 958	106 152	11,4 %	1 352 295
Expanded public works programme integrated grant		4 524	6 772	-	-	3 607	3 346	261	7,8 %	6 772
Infrastructure Skills Development Grant		-	150	-	-	94	150	(56)	(37,3)%	150
Local Government Financial Management Grant		2 988	3 000	-	-	570	3 000	(2 430)	(81,0)%	3 000
Municipal infrastructure grant		20 511	31 066	-	-	5 499	26 766	(21 267)	(79,5)%	31 066
Water services infrastructure grant		5 126	2 000	-	-	-	-	-	- %	2 000
Rural road asset management systems grant		2 407	2 416	-	-	535	2 129	(1 594)	(74,9)%	2 416
	3	1 312 361	1 397 699	-	461 699	1 049 415	968 349	81 066	8,4 %	1 397 699
Capital transfers and grants										
National government:										
Municipal Infrastructure Grant		549 214	590 263	-	-	105 306	470 912	(365 606)	(77,6)%	590 263
Water Services Infrastructure Grant		40 470	107 000	-	-	8 895	(38 239)	47 134	(123,3)%	107 000
Infrastructure Skills Development Grant		-	3 350	-	-	-	3 350	(3 350)	(100,0)%	3 350
		589 684	700 613	-	-	114 201	436 023	(321 822)	(73,8)%	700 613
Other grant providers:										
Departmental agencies and accounts		955	299	-	810	1 647	77	1 570	2 039,0 %	299
Total capital transfers and grants	5	590 639	700 912	-	810	115 848	436 100	(320 252)	(73,4)%	700 912
Total receipts of transfer and grants	5	1 903 000	2 098 611	-	462 509	1 165 263	1 404 449	(239 186)	(17,0)%	2 098 611

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 - M06 December

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
Expenditure:										
Operating expenditure of transfers and grants										
National government:										
Local government equitable share		987 743	1 179 479	-	79 388	431 880	582 735	(150 855)	(25,9)%	1 179 479
Expanded Public Works Programme Integrated Grant		(230)	-	-	-	1 684	-	1 684	- %	-
Infrastructure Skills Development Grant		-	-	-	-	(1 906)	-	(1 906)	- %	-
Local Government Financial Management Grant		(12)	-	-	-	(2 430)	-	(2 430)	- %	-
Municipal Infrastructure Grant		(164 691)	-	-	-	(261 587)	-	(261 587)	- %	-
Water Services Infrastructure Grant		45 596	-	-	-	54 491	-	54 491	- %	-
Rural Road Asset Management Systems Grant		-	-	-	-	(1 156)	-	(1 156)	- %	-
		868 406	1 179 479	-	79 388	220 976	582 735	(361 759)	(62,1)%	1 179 479
Capital expenditure of transfers and grants										
National government:										
Municipal Infrastructure Grant		141 174	-	-	-	141 174	-	141 174	- %	-
Water Services Infrastructure Grant		(63 265)	-	-	-	(102 265)	-	(102 265)	- %	-
		77 909	-	-	-	38 909	-	38 909	- %	-
Total expenditure of transfers and grants		946 315	1 179 479	-	79 388	259 885	582 735	(322 850)	(55,4)%	1 179 479