



NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT JULY 2023

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 15 August 2023

To comply with section 71 of the MFMA and the requirements as promulgated in the MBRR Government Gazette No 32141 of 17 July 2009 by submitting the Monthly Budget Statement to the Executive Mayor, National, and Provincial Treasury within 10 working days after the end of each month, containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month.

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ABBREVIATIONS/GLOSSARY

MFMA	Municipal Finance Management Act
IYM	In-Year Monitoring
YTD	Year -to-Date

PART 1: IN - YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 31 JULY 2023

1. Purpose

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 July 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

For the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, serious consideration should be given to the service delivery and financial implications of all decisions taken, ensure that acts, regulations, and policies are adhered to diligently, enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money.

Improving preventative maintenance and spending funds cost-effectively and efficiently to address service delivery challenges. Ensure assets are maintained at desired levels and are being utilized optimally. The spending of funds will have to be prioritised and wastage is curbed. Municipal officials should also take all reasonable steps to prevent unauthorized, irregular, fruitless and wasteful expenditure. Refrain from committing acts of financial misconduct and/or criminal offenses as per Chapter 15 of the MFMA. It is imperative that all municipal officials must have the inherent desire to do their job to the best of their ability, take pride and ownership in their work, take accountability for their job functions, doing the right thing consistently and work as a collective, cohesive team to achieve the municipality's strategic objectives. Foremost to all of these, have the community's best interest at here.

2. Vision of Ndlambe Local Municipality

“NDLAMBE MUNICIPALITY strives to be a premier place to work, play, and stay, on the eastern coast Of South Africa. It strives to be the destination of choice for people who love natural and cultural Heritage, adventure water sports, and laid-back living for families. Our promise is to build a state-of-the-art physical infrastructure which will be laid out aesthetically in our beautiful natural environment. Our prosperous community supports a safe and healthy. Lifestyle which is supported by affordable natural living and a vibrant tourism and agriculturally based economy! We promote good governance by providing sustainable, efficient, cost effective, adequate, and affordable services to all our citizens.”

3. Background

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 July 2009, regarding the “Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations” necessitates that specific financial be reported on and in the format prescribed, hence this report to meet legislative compliance. “The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending 31 July 2023, the ten-working day reporting limit expires on 15 August 2023.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary
EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M01 July

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	134 278	154 154	–	18 467	18 467	12 846	5 621	44%	154 154
Service charges	166 316	206 426	–	17 229	17 229	17 202	27	0%	206 426
Investment revenue	4 279	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	4 279	6 893	–	638	638	574	64	11%	6 893
Other own revenue	139 275	182 379	–	10 745	10 745	59 237	(48 492)	-82%	–
Total Revenue (excluding capital transfers and contributions)	448 427	549 852	–	47 079	47 079	89 860	(42 780)	-48%	549 852
Employee costs	164 378	196 957	–	14 629	14 629	16 413	(1 785)	–	196 957
Remuneration of Councillors	7 813	8 464	–	639	639	705	(66)	–	8 464
Depreciation and amortisation	55 140	49 076	–	4 164	4 164	5 168	(1 004)	–	49 076
Interest	6 697	196	–	–	–	–	–	–	196
Inventory consumed and bulk purchases	106 655	121 829	–	4 052	4 052	10 152	(6 100)	–	121 829
Transfers and subsidies	3 350	3 980	–	526	526	332	194	58%	3 980
Other expenditure	178 203	180 269	–	16 262	16 262	17 434	(1 172)	-7%	180 269
Total Expenditure	522 235	560 770	–	40 272	40 272	50 205	(9 933)	-20%	560 770
Surplus/(Deficit)	(73 808)	(10 918)	–	6 807	6 807	39 655	(32 848)	-83%	(10 918)
Transfers and subsidies - capital (monetary allocations)	93 862	63 644	–	1 685	1 685	31 924	(30 239)	-95%	63 644
Transfers and subsidies - capital (in-kind)	5 024	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	25 078	52 726	–	8 492	8 492	71 579	(63 087)	-88%	52 726
Surplus/ (Deficit) for the year	25 078	52 726	–	8 492	8 492	71 579	(63 087)	-88%	52 726
Capital expenditure & funds sources									
Capital expenditure	109 371	79 930	–	1 492	1 492	20 875	(19 383)	-93%	79 930
Capital transfers recognised	86 690	63 644	–	1 473	1 473	9 857	(8 384)	-85%	63 644
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26 543	16 285	–	20	20	11 018	(10 998)	-100%	16 285
Total sources of capital funds	113 233	79 930	–	1 492	1 492	20 875	(19 383)	-93%	79 930
Financial position									
Total current assets	247 529	296 342	–	–	274 222	–	–	–	296 342
Total non current assets	1 355 086	1 418 909	–	–	1 446 804	–	–	–	1 418 909
Total current liabilities	220 190	234 470	–	–	225 682	–	–	–	234 470
Total non current liabilities	113 170	110 673	–	–	113 587	–	–	–	110 673
Community wealth/Equity	1 269 272	1 370 107	–	–	1 381 757	–	–	–	1 370 107
Cash flows									
Net cash from (used) operating	44 853	87 270	–	(23 482)	(23 482)	77 931	101 413	130%	87 270
Net cash from (used) investing	123 885	(91 919)	–	(1 965)	(1 965)	(7 660)	(5 695)	74%	(91 919)
Net cash from (used) financing	–	(1 419)	–	21	21	5	(16)	-318%	(1 419)
Cash/cash equivalents at the month/year end	245 270	22 679	–	–	38 565	99 023	60 458	61%	57 924
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	39 045	14 763	8 943	7 406	6 693	6 186	5 728	150 920	239 683
Creditors Age Analysis									
Total Creditors	572	–	–	–	–	–	–	–	572

The above table C1 outlines the overview of the monthly performances the detailed information is outlined in table C2 to table C7 and their supporting tables: -

Table C2 – Financial Performance (Standard Classification)

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		204 097	231 585	-	20 725	20 725	39 278	(18 553)	-47%	231 585
Executive and council		5 133	4 100	-	342	342	1 706	(1 364)	-80%	4 100
Finance and administration		198 964	227 485	-	20 383	20 383	37 572	(17 189)	-46%	227 485
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10 278	20 545	-	7 169	7 169	2 302	4 868	212%	20 545
Community and social services		2 831	3 578	-	176	176	298	(122)	-41%	3 578
Sport and recreation		1 822	11 225	-	20	20	22	(2)	-7%	11 225
Public safety		62	1 900	-	10	10	1 808	(1 798)	-99%	1 900
Housing		4 281	1 948	-	6 839	6 839	162	6 677	4114%	1 948
Health		1 282	1 894	-	123	123	11	113	1061%	1 894
Economic and environmental services		18 301	20 784	-	1 360	1 360	1 383	(22)	-2%	20 784
Planning and development		11 515	5 214	-	518	518	435	83	19%	5 214
Road transport		5 641	13 752	-	783	783	797	(13)	-2%	13 752
Environmental protection		1 145	1 818	-	59	59	152	(92)	-61%	1 818
Trading services		311 369	325 816	-	19 457	19 457	77 591	(58 134)	-75%	325 816
Energy sources		108 156	98 117	-	7 683	7 683	9 955	(2 272)	-23%	98 117
Water management		112 741	107 238	-	6 031	6 031	22 677	(16 646)	-73%	107 238
Waste water management		55 682	75 967	-	2 751	2 751	39 298	(36 546)	-93%	75 967
Waste management		34 790	44 494	-	2 992	2 992	5 661	(2 669)	-47%	44 494
Other	4	3 267	14 765	-	52	52	1 230	(1 179)	-96%	14 765
Total Revenue - Functional	2	547 313	613 496	-	48 764	48 764	121 783	(73 019)	-60%	613 496
Expenditure - Functional										
Governance and administration		128 380	153 490	-	12 920	12 920	12 954	(33)	0%	153 490
Executive and council		36 782	46 363	-	4 031	4 031	3 864	167	4%	46 363
Finance and administration		84 583	98 904	-	8 640	8 640	8 405	235	3%	98 904
Internal audit		7 015	8 223	-	250	250	685	(436)	-64%	8 223
Community and public safety		39 687	45 879	-	8 964	8 964	3 835	5 129	134%	45 879
Community and social services		10 466	12 170	-	734	734	1 026	(292)	-28%	12 170
Sport and recreation		14 800	15 969	-	974	974	1 331	(357)	-27%	15 969
Public safety		8 361	11 607	-	876	876	967	(92)	-9%	11 607
Housing		2 975	3 546	-	6 260	6 260	296	5 965	2018%	3 546
Health		3 085	2 586	-	120	120	216	(95)	-44%	2 586
Economic and environmental services		84 555	87 873	-	8 116	8 116	8 401	(285)	-3%	87 873
Planning and development		26 354	26 545	-	2 044	2 044	3 291	(1 246)	-38%	26 545
Road transport		55 263	58 371	-	5 831	5 831	4 864	966	20%	58 371
Environmental protection		2 937	2 956	-	241	241	246	(5)	-2%	2 956
Trading services		267 079	270 512	-	10 040	10 040	24 763	(14 724)	-59%	270 512
Energy sources		115 234	108 986	-	1 633	1 633	9 117	(7 484)	-82%	108 986
Water management		83 907	101 507	-	4 384	4 384	10 346	(5 962)	-58%	101 507
Waste water management		30 579	24 749	-	1 902	1 902	2 218	(316)	-14%	24 749
Waste management		37 359	35 270	-	2 121	2 121	3 083	(962)	-31%	35 270
Other		2 533	3 016	-	232	232	251	(19)	-8%	3 016
Total Expenditure - Functional	3	522 235	560 770	-	40 272	40 272	50 205	(9 933)	-20%	560 770
Surplus/ (Deficit) for the year		25 078	52 726	-	8 492	8 492	71 579	(63 087)	-88%	52 726

Table C3 – Financial Performance (Revenue and Expenditure by vote)

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	4 443	4 093	–	342	342	1 705	(1 363)	-79.9%	4 093
Vote 2 - MUNICIPAL MANAGER		690	7	–	–	–	1	(1)	-100.0%	7
Vote 3 - CORPORATE SERVICES		3 148	3 872	–	201	201	323	(122)	-37.7%	3 872
Vote 4 - COMMUNITY AND PROTECTION SERVICES		36 822	46 930	–	3 163	3 163	5 717	(2 554)	-44.7%	46 930
Vote 5 - COMMUNITY AND PROTECTION SERVICES		6 064	29 442	–	121	121	3 190	(3 069)	-96.2%	29 442
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		76 602	96 606	–	10 865	10 865	40 669	(29 803)	-73.3%	96 606
Vote 7 - ELECTRICITY SERVICES		108 156	98 117	–	7 683	7 683	9 955	(2 272)	-22.8%	98 117
Vote 8 - WATER WORKS		112 741	107 238	–	6 031	6 031	22 677	(16 646)	-73.4%	107 238
Vote 9 - FINANCIAL SERVICES		198 647	227 191	–	20 358	20 358	37 547	(17 189)	-45.8%	227 191
Vote 10 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	547 313	613 496	–	48 764	48 764	121 783	(73 019)	-60.0%	613 496
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	12 429	14 652	–	919	919	1 221	(302)	-24.7%	14 652
Vote 2 - MUNICIPAL MANAGER		32 363	41 674	–	3 361	3 361	3 473	(111)	-3.2%	41 674
Vote 3 - CORPORATE SERVICES		27 692	32 839	–	3 666	3 666	2 748	918	33.4%	32 839
Vote 4 - COMMUNITY AND PROTECTION SERVICES		68 839	68 814	–	4 353	4 353	5 878	(1 525)	-25.9%	68 814
Vote 5 - COMMUNITY AND PROTECTION SERVICES		23 682	26 188	–	1 965	1 965	2 182	(218)	-10.0%	26 188
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		113 017	111 018	–	15 981	15 981	10 485	5 496	52.4%	111 018
Vote 7 - ELECTRICITY SERVICES		115 234	108 986	–	1 633	1 633	9 117	(7 484)	-82.1%	108 986
Vote 8 - WATER WORKS		83 907	101 507	–	4 384	4 384	10 346	(5 962)	-57.6%	101 507
Vote 9 - FINANCIAL SERVICES		45 071	55 091	–	4 010	4 010	4 754	(744)	-15.6%	55 091
Vote 10 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	522 235	560 770	–	40 272	40 272	50 205	(9 933)	-19.8%	560 770
Surplus/ (Deficit) for the year	2	25 078	52 726	–	8 492	8 492	71 579	(63 087)	-88.1%	52 726

Table C2 and C3 measure the monthly actuals and year to date actuals against the year-to-date budget. The above-mentioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure. The variances are all reflected in the year-to-date variance column.

The financial results portrayed in the two tables are the same as those in other tables (i.e. it is only the description or basis of reporting that is based on financial or budget performance by vote or department, and National Treasury's standard classification).

Table C4: Financial Performance by Revenue Source and Expenditure Type
EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) M01 July

Description	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		84 723	92 700	-	7 574	7 574	7 725	(151)	(0)	92 700
Service charges - Water		49 073	66 182	-	5 802	5 802	5 515	287	0	66 182
Service charges - Waste Water Management		14 750	18 102	-	1 676	1 676	1 508	168	0	18 102
Service charges - Waste management		17 770	29 442	-	2 177	2 177	2 454	(276)	(0)	29 442
Sale of Goods and Rendering of Services		3 601	3 076	-	296	296	256	39	0	3 076
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 657	8 389	-	838	838	699	139	0	8 389
Interest from Current and Non Current Assets		4 279	6 893	-	638	638	574	64	0	6 893
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		3	-	-	-	-	-	-	-	-
Rental from Fixed Assets		794	1 092	-	117	117	91	26	0	1 092
Licence and permits		3 267	14 765	-	52	52	1 230	(1 179)	(0)	14 765
Operational Revenue		1 640	2 136	-	993	993	178	815	0	2 136
Non-Exchange Revenue										
Property rates		134 278	154 154	-	18 467	18 467	12 846	5 621	0	154 154
Surcharges and Taxes		6 464	9 110	-	787	787	759	28	0	9 110
Fines, penalties and forfeits		675	328	-	40	40	27	13	0	328
Licence and permits		1 212	1 927	-	79	79	161	(81)	(0)	1 927
Transfers and subsidies - Operational		116 128	137 300	-	7 139	7 139	55 480	(48 341)	(0)	137 300
Interest		2 976	4 254	-	402	402	355	47	0	4 254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 137	-	-	-	-	-	-	-	-
Other Gains		-	-	-	3	3	-	3	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		448 427	549 852	-	47 079	47 079	89 860	(42 780)	-48%	549 852
Expenditure By Type										
Employee related costs		164 378	196 957	-	14 629	14 629	16 413	(1 785)	(0)	196 957
Remuneration of councillors		7 813	8 464	-	639	639	705	(66)	(0)	8 464
Bulk purchases - electricity		69 670	79 082	-	-	-	6 590	(6 590)	(0)	79 082
Inventory consumed		36 985	42 747	-	4 052	4 052	3 562	490	0	42 747
Debt impairment		47 654	9 961	-	(39)	(39)	3 250	(3 289)	(0)	9 961
Depreciation and amortisation		55 140	49 076	-	4 164	4 164	5 168	(1 004)	(0)	49 076
Interest		6 697	196	-	-	-	-	-	-	196
Contracted services		77 353	88 806	-	10 587	10 587	7 376	3 211	0	88 806
Transfers and subsidies		3 350	3 980	-	526	526	332	194	0	3 980
Irrecoverable debts written off		(331)	29 039	-	-	-	2 420	(2 420)	(0)	29 039
Operational costs		48 699	52 463	-	5 714	5 714	4 388	1 326	0	52 463
Losses on Disposal of Assets		4 821	-	-	-	-	-	-	-	-
Other Losses		6	-	-	-	-	-	-	-	-
Total Expenditure		522 235	560 770	-	40 272	40 272	50 205	(9 933)	-20%	560 770
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		93 862	63 644	-	1 685	1 685	31 924	(30 239)	(0)	63 644
Transfers and subsidies - capital (in-kind)		5 024	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 078	52 726	-	8 492	8 492	71 579			52 726
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 078	52 726	-	8 492	8 492	71 579			52 726
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25 078	52 726	-	8 492	8 492	71 579			52 726
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25 078	52 726	-	8 492	8 492	71 579			52 726

Revenue:

The actual year-to-date operational revenue as at the end of July is R47 079 million and the year-to-date budget of R47 079 million and this reflects a negative variance of -R42 780 million which is -48%. The year-to-date collection rate for the month of July is 77% compared to June which has reflected the collection rate of 83.5%.

Operating Expenditure

The year-to-date operational expenditure as at the end of July is R40 272 million, and the year-to-date budget is R40 272 million. This reflects under-performance of -R9 933 million translates to a -20% variance. The line items that are the contributing factors to the variance are employee related costs due to budgeted vacancies that are not yet filled, debt impairment variance is resulted by debt write off that is done in the last month of the financial year in future the bulk of the budget for this class will be allocated in the last quarter of the financial year, operating costs presented as "other expenditure" reflects the commitments of R5 714 million made to the service providers and the expenditure will only be incurred when the services are rendered, and contracted services reflects the commitments of R10 587 million made to service providers the expenditure will be incurred once the services are rendered and will therefore integrates to the year to date actual.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending July is R6 807 million. The net operating surplus is the surplus made after deducting the total of operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded.

Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		1 886	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1 886	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		205	603	-	18	18	603	(585)	-97%	603
Vote 2 - MUNICIPAL MANAGER		(113)	709	-	-	-	709	(709)	-100%	709
Vote 3 - CORPORATE SERVICES		197	117	-	-	-	117	(117)	-100%	117
Vote 4 - COMMUNITY AND PROTECTION SERVICES		5 183	2 468	-	-	-	2 331	(2 331)	-100%	2 468
Vote 5 - COMMUNITY AND PROTECTION SERVICES		1 383	17 655	-	-	-	5 040	(5 040)	-100%	17 655
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		38 027	55 044	-	1 474	1 474	10 582	(9 108)	-86%	55 044
Vote 7 - ELECTRICITY SERVICES		15 170	500	-	-	-	-	-	-	500
Vote 8 - WATER WORKS		47 081	1 340	-	-	-	650	(650)	-100%	1 340
Vote 9 - FINANCIAL SERVICES		351	1 493	-	-	-	843	(843)	-100%	1 493
Vote 10 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	107 484	79 930	-	1 492	1 492	20 875	(19 383)	-93%	79 930
Total Capital Expenditure		109 371	79 930	-	1 492	1 492	20 875	(19 383)	-93%	79 930
Capital Expenditure - Functional Classification										
Governance and administration		990	4 315	-	18	18	3 665	(3 647)	-100%	4 315
Executive and council		92	1 262	-	18	18	1 262	(1 244)	(0)	1 262
Finance and administration		898	3 003	-	-	-	2 353	(2 353)	(0)	3 003
Internal audit		-	51	-	-	-	51	(51)	(0)	51
Community and public safety		3 790	17 245	-	-	-	4 493	(4 493)	-100%	17 245
Community and social services		165	37	-	-	-	37	(37)	(0)	37
Sport and recreation		3 603	13 215	-	-	-	813	(813)	(0)	13 215
Public safety		-	3 958	-	-	-	3 608	(3 608)	(0)	3 958
Housing		-	-	-	-	-	-	-	-	-
Health		22	35	-	-	-	35	(35)	(0)	35
Economic and environmental services		11 061	15 752	-	667	667	2 490	(1 823)	-73%	15 752
Planning and development		5 066	860	-	2	2	425	(423)	(0)	860
Road transport		5 990	14 892	-	666	666	2 065	(1 399)	(0)	14 892
Environmental protection		6	-	-	-	-	-	-	-	-
Trading services		93 530	42 617	-	807	807	10 227	(9 420)	-92%	42 617
Energy sources		15 170	500	-	-	-	-	-	-	500
Water management		47 081	1 340	-	-	-	650	(650)	(0)	1 340
Waste water management		28 464	39 257	-	807	807	8 057	(7 250)	(0)	39 257
Waste management		2 815	1 520	-	-	-	1 520	(1 520)	(0)	1 520
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	109 371	79 930	-	1 492	1 492	20 875	(19 383)	-93%	79 930
Funded by:										
National Government		50 778	60 358	-	1 473	1 473	8 057	(6 584)	(0)	60 358
Provincial Government		34 777	-	-	-	-	-	-	-	-
District Municipality		-	1 800	-	-	-	1 800	(1 800)	(0)	1 800
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1 136	1 486	-	-	-	-	-	-	1 486
Transfers recognised - capital		86 690	63 644	-	1 473	1 473	9 857	(8 384)	-85%	63 644
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		26 543	16 285	-	20	20	11 018	(10 998)	(0)	16 285
Total Capital Funding		113 233	79 930	-	1 492	1 492	20 875	(19 383)	-93%	79 930

The above table C5 Capex present capital expenditure performance by Municipal vote, standard classification, and the funding thereof.

For the month of July, R1 492 million was spent on capital expenditure and the year-to-date expenditure of R1 492 million whilst year-to-date budget is R20 875 million, and this gave a negative variance of R19 383 million which translates to -93%.

Table C6: Monthly Budget Statement Financial Position
EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M01 July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		77 768	22 679	–	51 266	22 679
Trade and other receivables from exchange transactions		29 126	49 331	–	51 040	49 331
Receivables from non-exchange transactions		20 161	55 521	–	27 945	55 521
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 146	4 395	–	1 844	4 395
VAT		118 892	164 152	–	141 806	164 152
Other current assets		436	263	–	321	263
Total current assets		247 529	296 342	–	274 222	296 342
Non current assets						
Investments		61	49	–	48	49
Investment property		261 357	260 082	–	259 777	260 082
Property, plant and equipment		1 094 348	1 159 375	–	1 187 705	1 159 375
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	0	0
Intangible assets		(679)	(598)	–	(726)	(598)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 355 086	1 418 909	–	1 446 804	1 418 909
TOTAL ASSETS		1 602 615	1 715 250	–	1 721 026	1 715 250
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 920	973	–	(370)	973
Consumer deposits		2 538	2 817	–	2 668	2 817
Trade and other payables from exchange transactions		56 905	7 379	–	18 115	7 379
Trade and other payables from non-exchange transactions		16 783	16 751	–	35 883	16 751
Provision		13 188	13 188	–	13 188	13 188
VAT		111 715	176 221	–	139 055	176 221
Other current liabilities		17 142	17 142	–	17 142	17 142
Total current liabilities		220 190	234 470	–	225 682	234 470
Non current liabilities						
Financial liabilities		2 497	(0)	–	2 915	(0)
Provision		68 184	68 184	–	68 184	68 184
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		42 489	42 489	–	42 489	42 489
Total non current liabilities		113 170	110 673	–	113 587	110 673
TOTAL LIABILITIES		333 360	345 143	–	339 269	345 143
NET ASSETS	2	1 269 256	1 370 107	–	1 381 757	1 370 107
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 269 272	1 370 107	–	1 381 757	1 370 107
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 269 272	1 370 107	–	1 381 757	1 370 107

The above table shows that community wealth amounts to R1 381 757 billion, total liabilities R339 269 million and the total assets R1 721 026 billion. Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites. It must be noted that the valuation for the items mentioned is done at year-end. The two Development Bank of Southern Africa loans are paid bi-annually in September and March.

The financial ratios relating to the statement of financial position for the month ending 31 July 2023 M01 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.22	1.5 - 2:1	The ratio is below the norm
Remuneration excl Cllrs	38%	25% 40%	The ratio is within the norm
Contracted Services	26%	2% - 5%	The municipality is currently outsourcing the electrical services and operations and maintenance of the reverse osmosis plant, the expenditure is the monthly commitment and the security services by means of safeguarding the municipal buildings.
Net operating surplus margin	23%	= or > 0%	The ratio is within the norm
Operating Expenditure Budget Implementation Indicator	80%	95% 100%	The ratio is below the norm
Operating Revenue Budget Implementation Indicator	52%	95% 100%	The ratio is below the norm

Table C7: Monthly Budget Statement Cash Flow

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 564	135 655	–	11 434	11 434	11 305	129	1%	135 655
Service charges		145 890	208 903	–	11 778	11 778	17 409	(5 631)	-32%	208 903
Other revenue		106 886	39 850	–	8 052	8 052	3 321	4 732	142%	39 850
Transfers and Subsidies - Operational		135 587	137 300	–	3 013	3 013	55 480	(52 467)	-95%	137 300
Transfers and Subsidies - Capital		105 514	63 644	–	10 096	10 096	31 924	(21 828)	-68%	63 644
Interest		2 958	6 893	–	581	581	574	7	1%	6 893
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(563 337)	(504 780)	–	(68 437)	(68 437)	(42 065)	(26 372)	63%	(504 780)
Interest		(638)	(196)	–	–	–	(16)	16	-100%	(196)
Transfers and Subsidies		(16 571)	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		44 853	87 270	–	(23 482)	(23 482)	77 931	101 413	130%	87 270
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		(6)	–	–	3	3	–	3	#DIV/0!	–
Payments										
Capital assets		123 891	(91 919)	–	(1 968)	(1 968)	(7 660)	5 692	-74%	(91 919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123 885	(91 919)	–	(1 965)	(1 965)	(7 660)	(5 695)	74%	(91 919)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	59	–	21	21	5	16	318%	59
Payments										
Repayment of borrowing		–	(1 477)	–	–	–	–	–		(1 477)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(1 419)	–	21	21	5	(16)	-318%	(1 419)
NET INCREASE/ (DECREASE) IN CASH HELD										
		168 739	(6 068)	–	(25 426)	(25 426)	70 276			(6 068)
Cash/cash equivalents at beginning:		76 531	28 747	–		63 992	28 747			63 992
Cash/cash equivalents at month/year end:		245 270	22 679	–		38 565	99 023			57 924

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanations

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M01 July

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M01 July				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u> Cash Flow		The municipality is experiencing some challenges with the Cash Flow generated by the system.	The municipality together with the vendor are investigating those challenges and correcting journals are done as we go
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M01 July

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	8.8%	0.0%	0.0%	1.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		9.5%	4.9%	0.0%	7.2%	4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	112.4%	126.4%	0.0%	121.5%	126.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		35.3%	9.7%	0.0%	22.7%	9.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.1%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	12.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		36.7%	35.8%	0.0%	31.1%	35.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.9%	7.0%	0.0%	3.3%	7.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.8%	9.0%	0.0%	0.0%	1.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		112.3%	89.8%	0.0%	0.0%	89.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		16.5%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational		14.9%	4.1%	0.0%	127.4%	4.1%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - aged debtors – M01 July

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 214	4 428	2 315	1 894	1 655	1 696	1 601	35 184	55 986	42 029	27	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 739	2 270	973	703	626	557	470	13 027	26 365	15 383	1	–
Receivables from Non-exchange Transactions - Property Rates	1400	17 654	4 294	2 648	2 029	1 769	1 396	1 244	28 359	59 393	34 797	1	–
Receivables from Exchange Transactions - Waste Water Management	1500	1 862	983	687	657	607	586	586	13 954	19 921	16 389	0	–
Receivables from Exchange Transactions - Waste Management	1600	2 332	1 064	772	693	657	617	586	17 331	24 053	19 885	0	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	197	179	150	150	149	149	149	7 128	8 251	7 725	–	–
Interest on Arrear Debtor Accounts	1810	1 266	1 188	1 148	1 059	1 014	942	903	28 218	35 736	32 135	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	782	358	250	221	215	243	188	7 720	9 979	8 588	0	–
Total By Income Source	2000	39 045	14 763	8 943	7 406	6 693	6 186	5 728	150 920	239 683	176 932	30	–
2023/24 - totals only		–	–	–	–	–	–	–	–	–	–	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 270	242	93	65	38	27	30	1 605	7 369	1 764	–	–
Commercial	2300	5 672	2 488	1 523	1 141	1 044	1 027	888	28 947	42 729	33 046	1	–
Households	2400	28 104	12 034	7 326	6 201	5 611	5 132	4 810	120 369	189 586	142 122	28	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	39 045	14 763	8 943	7 406	6 693	6 186	5 728	150 920	239 683	176 932	30	–

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at the end of July amount to R239 683 million.

Supporting Table: SC 4 - Creditors Age Analysis

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M01 July

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	19
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	572	-	-	-	-	-	-	-	572	122
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	572	-	-	-	-	-	-	-	572	141

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of July reflect at R572 thousand whereas June is reflected at R7 120 thousand. The group of creditors outstanding is trade creditors, Auditor General and Pensions/Retirement.

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
<u>Municipality</u>														
FNB		3 Months	Call Account	Yes						22,131	244	(208)	696	22,863
STANDARD BANK		Month to Month	Call Account	No						12,301	85	(4,789)	5,684	-
INVESTEC		Month to Month	Call Account	No						24,395	164	(690)		23,869
OLD MUTUAL SHARES		Month to Month	Call Account	No						45	3			48
ABSA BANK		Month to Month	Call Account	No						862	85	(15,318)	67,644	-
TOTAL INVESTMENTS AND INTEREST	2									59,734	581	(21,006)	74,024	113,333

Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M01 July

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		111 665	132 784	-	436	436	55 251	(54 815)	-99.2%	132 784
Local Government Financial Management Grant	3	2 650	2 650	-	-	-	-	-		2 650
Municipal Infrastructure Grant		1 433	1 598	-	436	436	133	303	227.3%	1 598
Equitable Share		107 582	128 536	-	-	-	55 118	(55 118)	-100.0%	128 536
Provincial Government:		2 640	2 750	-	-	-	229	(229)	-100.0%	2 750
Specify (Add grant description)		2 640	2 750	-	-	-	229	(229)	-100.0%	2 750
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	1 875	1 875	-	1 875	#DIV/0!	-
Housing Development Agency		-	-	-	1 875	1 875	-	1 875	#DIV/0!	-
Total Operating Transfers and Grants		114 305	135 534	-	2 310	2 310	55 480	(53 170)	-95.8%	135 534
Capital Transfers and Grants										
National Government:		80 951	30 358	-	10 096	10 096	-	10 096	#DIV/0!	30 358
Municipal Infrastructure Grant		27 230	30 358	-	10 096	10 096	-	10 096	#DIV/0!	30 358
Integrated National Electrification Programme Grant		15 000	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		18 721	-	-	-	-	-	-		-
Water Services Infrastructure Grant		20 000	-	-	-	-	-	-		-
Provincial Government:		15 339	-	-	-	-	-	-		-
Specify (Add grant description)		110	-	-	-	-	-	-		-
Specify (Add grant description)		15 229	-	-	-	-	-	-		-
District Municipality:		-	31 800	-	-	-	31 800	(31 800)	-100.0%	31 800
Specify (Add grant description)		-	31 800	-	-	-	31 800	(31 800)	-100.0%	31 800
Other grant providers:		1 144	1 486	-	-	-	124	(124)	-100.0%	1 486
Human Settlement Re-development Programme		1 144	1 486	-	-	-	124	(124)	-100.0%	1 486
Total Capital Transfers and Grants		97 433	63 644	-	10 096	10 096	31 924	(21 828)	-68.4%	63 644
TOTAL RECEIPTS OF TRANSFERS & GRANTS		211 739	199 178	-	12 407	12 407	87 404	(74 997)	-85.8%	199 178

Supporting table SC6 provides details of grants received. Environmental Health Subsidy of R1 821 million is not reflecting in the table above due to the system program set-up where the programmed formulas are omitting the unconditional grant.

Supporting Table: SC 7 Transfers and grants – Expenditure

EC105 Ndlambe - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		111 665	132 784	-	436	436	55 251	(54 815)	-99.2%	132 784
Local Government Financial Management Grant	3	2 650	2 650	-	-	-	-	-		2 650
Municipal Infrastructure Grant		1 433	1 598	-	436	436	133	303	227.3%	1 598
Equitable Share		107 582	128 536	-	-	-	55 118	(55 118)	-	128 536
									100.0%	
Provincial Government:		2 640	2 750	-	-	-	229	(229)	-	2 750
Specify (Add grant description)		2 640	2 750	-	-	-	229	(229)	-	2 750
									100.0%	
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	1 875	1 875	-	1 875	#DIV/0!	-
Housing Development Agency		-	-	-	1 875	1 875	-	1 875	#DIV/0!	-
Total Operating Transfers and Grants		114 305	135 534	-	2 310	2 310	55 480	(53 170)	-95.8%	135 534
Capital Transfers and Grants										
National Government:		80 951	30 358	-	10 096	10 096	-	10 096	#DIV/0!	30 358
Municipal Infrastructure Grant		27 230	30 358	-	10 096	10 096	-	10 096	#DIV/0!	30 358
Integrated National Electrification Programme Grant		15 000	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		18 721	-	-	-	-	-	-		-
Water Services Infrastructure Grant		20 000	-	-	-	-	-	-		-
Provincial Government:		15 339	-	-	-	-	-	-		-
Specify (Add grant description)		110	-	-	-	-	-	-		-
Specify (Add grant description)		15 229	-	-	-	-	-	-		-
District Municipality:		-	31 800	-	-	-	31 800	(31 800)	-	31 800
Specify (Add grant description)		-	31 800	-	-	-	31 800	(31 800)	-	31 800
									100.0%	
Other grant providers:		1 144	1 486	-	-	-	124	(124)	-	1 486
Human Settlement Re-development Programme		1 144	1 486	-	-	-	124	(124)	-	1 486
									100.0%	
Total Capital Transfers and Grants		97 433	63 644	-	10 096	10 096	31 924	(21 828)	-68.4%	63 644
TOTAL RECEIPTS OF TRANSFERS & GRANTS		211 739	199 178	-	12 407	12 407	87 404	(74 997)	-85.8%	199 178

EC105 Ndlambe - Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved rollovers – M01 July

Description	Ref	Budget Year 2023/24				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs
EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits – M01 July

Summary of Employee and Councilor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		5 140	5 623	–	417	417	469	(51)	-11%	5 623
Pension and UIF Contributions		280	393	–	29	29	33	(4)	-11%	393
Medical Aid Contributions		91	152	–	12	12	13	(1)	-9%	152
Motor Vehicle Allowance		1 367	1 438	–	113	113	120	(7)	-5%	1 438
Cellphone Allowance		829	857	–	68	68	71	(3)	-5%	857
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		106	–	–	–	–	–	–	–	–
Sub Total - Councillors		7 813	8 464	–	639	639	705	(66)	-9%	8 464
% increase	4		8.3%							8.3%
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages		5 073	5 791	–	429	429	483	(54)	-11%	5 791
Pension and UIF Contributions		755	783	–	80	80	65	15	23%	783
Medical Aid Contributions		210	307	–	24	24	26	(2)	-7%	307
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		838	450	–	–	–	38	(38)	-100%	450
Motor Vehicle Allowance		902	972	–	81	81	81	–	–	972
Cellphone Allowance		112	96	–	8	8	8	–	–	96
Housing Allowances		114	138	–	11	11	12	(1)	-4%	138
Other benefits and allowances		26	91	–	7	7	8	(0)	-5%	91
Payments in lieu of leave		319	–	–	102	102	–	102	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		100	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		8 449	8 628	–	742	742	719	23	3%	8 628
% increase	4		2.1%							2.1%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		90 529	120 847	–	8 767	8 767	10 071	(1 303)	-13%	120 847
Pension and UIF Contributions		16 590	22 595	–	1 657	1 657	1 883	(225)	-12%	22 595
Medical Aid Contributions		12 142	17 647	–	1 193	1 193	1 471	(278)	-19%	17 647
Overtime		10 871	5 460	–	1 168	1 168	455	713	157%	5 460
Performance Bonus		7 469	9 400	–	15	15	783	(769)	-98%	9 400
Motor Vehicle Allowance		4 108	4 659	–	372	372	388	(16)	-4%	4 659
Cellphone Allowance		232	271	–	24	24	23	2	7%	271
Housing Allowances		597	614	–	42	42	51	(10)	-19%	614
Other benefits and allowances		7 053	3 665	–	359	359	305	54	18%	3 665
Payments in lieu of leave		784	–	–	19	19	–	19	#DIV/0!	–
Long service awards		(5 266)	1 027	–	22	22	86	(64)	-74%	1 027
Post-retirement benefit obligations		9 348	2 101	–	–	–	175	(175)	-100%	2 101
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		1 473	40	–	37	37	3	34	1004%	40
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		155 929	188 329	–	13 675	13 675	15 694	(2 019)	-13%	188 329
% increase	4		20.8%							20.8%
Total Parent Municipality		172 190	205 420	–	15 057	15 057	17 118	(2 062)	-12%	205 420

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total year to date salaries, allowances and benefits paid as at end of July 2023 amounts to R639 thousand and the year- to-date budget is R705 thousand and the expenditure for remuneration of councilors amounts to R639

thousand while the year-to-date budget is R8 464 million. The actual year-to-date expenditure for senior managers is R742 thousand and the year-to-date budget thereof is R719 thousand. The year-to-date actual for other municipal staff is R13 675 thousand and the year-to-date budget is R15 694. It must be noted that the amount for continued members of R2 101 million is excluded in the table above.

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts
EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M01 July

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2024/26	Budget Year 2025/27
		Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		11 434	35 659	35 659	35 659	35 659	35 659	35 659	35 659	35 659	35 659	35 659	35 659	135 655	142 560	149 688
Service charges - Electricity revenue		6 370	27 496	27 496	27 496	27 496	27 496	27 496	27 496	27 496	27 496	27 496	27 496	93 812	108 821	127 320
Service charges - Water revenue		3 127	17 886	17 886	17 886	17 886	17 886	17 886	17 886	17 886	17 886	17 886	17 886	66 977	71 162	76 493
Service charges - Waste Water Management		936	4 936	4 936	4 936	4 936	4 936	4 936	4 936	4 936	4 936	4 936	4 936	18 319	19 571	21 339
Service charges - Waste Mangement		1 345	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	29 796	31 611	33 880
Rental of facilities and equipment		45	287	287	287	287	287	287	287	287	287	287	287	1 092	1 147	1 204
Interest earned - external investments		581	1 811	1 811	1 811	1 811	1 811	1 811	1 811	1 811	1 811	1 811	1 811	6 893	7 238	7 600
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		27	52	52	52	52	52	52	52	52	52	52	52	199	209	220
Licences and permits		162	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	4 385	16 692	17 527	18 403
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		3 013	13 898	1 419	1 419	2 007	134 935	1 419	1 419	101 610	1 419	1 419	1 419	137 300	146 969	152 297
Other revenue		7 818	5 533	5 533	5 533	5 533	5 533	5 533	5 533	5 533	5 533	5 533	5 533	21 866	22 127	22 401
Cash Receipts by Source		34 232	117 785	105 306	105 306	105 895	238 822	105 306	105 306	205 498	105 306	105 306	105 306	520 616	560 556	602 041
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		10 096	99 051	-	-	-	-	-	-	-	-	-	-	62 158	46 867	62 762
Transfers and subsidies - capital (monetary allocations) (Nat /		-	124	124	124	124	124	124	124	124	124	124	124	1 486	-	-
Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		21	15	15	15	15	15	15	15	15	15	15	15	59	59	59
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		44 352	216 974	105 444	105 444	106 033	238 961	105 444	105 444	205 636	105 444	105 444	105 444	584 319	607 482	664 861
Cash Payments by Type																
Employee related costs		15 785	53 369	53 369	53 369	53 369	53 369	53 369	53 369	53 369	53 369	53 369	53 369	196 957	214 563	228 907
Remuneration of councillors		-	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	8 464	8 925	9 408
Interest		-	24	24	24	24	24	24	24	24	24	24	24	196	89	-
Bulk purchases - Electricity		8 713	24 078	24 078	24 078	24 078	24 078	24 078	24 078	24 078	24 078	24 078	24 078	90 945	96 210	101 782
Acquisitions - water & other inventory		5 710	13 093	13 093	13 093	13 093	13 093	13 093	13 093	13 093	13 093	13 093	13 093	49 846	52 340	54 934
Contracted services		13 366	26 781	26 781	26 781	26 781	26 781	26 781	26 781	26 781	26 781	26 781	26 781	102 126	106 863	112 383
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		24 826	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	56 443	58 865	61 777
Cash Payments by Type		68 400	134 335	134 335	134 335	134 335	134 335	134 335	134 335	134 335	134 335	134 335	134 335	504 976	537 855	569 191
Other Cash Flows/Payments by Type																
Capital assets		1 968	21 222	21 222	21 222	21 222	21 222	21 222	21 222	21 222	21 222	21 222	21 222	91 919	80 181	82 566
Repayment of borrowing		-	-	1 479	-	-	-	-	-	972	-	-	-	1 477	973	-
Other Cash Flows/Payments		37	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		70 405	155 557	157 036	155 557	155 557	155 557	155 557	155 557	156 529	155 557	155 557	155 557	598 372	619 009	651 757
NET INCREASE/(DECREASE) IN CASH HELD		(26 053)	61 417	(51 592)	(50 113)	(49 524)	83 404	(50 113)	(50 113)	49 107	(50 113)	(50 113)	(50 113)	(14 053)	(11 527)	13 104
Cash/cash equivalents at the month/year beginning:		63 992	37 939	99 356	47 764	(2 349)	(51 873)	31 530	(18 583)	(68 696)	(19 589)	(69 702)	(119 815)	63 992	49 939	38 412
Cash/cash equivalents at the month/year end:		37 939	99 356	47 764	(2 349)	(51 873)	31 530	(18 583)	(68 696)	(19 589)	(69 702)	(119 815)	(169 928)	49 939	38 412	51 516

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type.

Supporting Table: SC 12 Capital Expenditure Trend
EC105 Ndlambe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M01 July

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	6 549	20 875	–	1 492	1 492	20 875	19 383	92.9%	2%
August	9 195	53 840	–	–	–	74 715	–	–	–
September	13 312	478	–	–	–	75 192	–	–	–
October	5 583	898	–	–	–	76 090	–	–	–
November	9 968	53	–	–	–	76 142	–	–	–
December	7 100	1 663	–	–	–	77 805	–	–	–
January	3 813	13	–	–	–	77 817	–	–	–
February	11 556	363	–	–	–	78 180	–	–	–
March	6 168	1 213	–	–	–	79 392	–	–	–
April	6 374	13	–	–	–	79 405	–	–	–
May	13 084	13	–	–	–	79 417	–	–	–
June	16 668	513	–	–	–	79 930	–	–	–
Total Capital expenditure	109 371	79 930	–	1 492					

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of July amounts to R1 492 million. The year-to-date actual expenditure incurred is R1 492 million whilst the year-to-date budget is R20 875 million that gives 92.9% of variance.

<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	56 611	9 647	-	-	-	8 457	8 457	100.0%	9 647

Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	24	150	-	-	-	13	13	100.0%	150	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	24	150	-	-	-	13	(13)	(0)	150	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	47	39	-	30	30	3	(27)	-834.9%	39	
Revenue Generating	47	39	-	30	30	3	(27)	-834.9%	39	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	47	39	-	30	30	3	27	0	39	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	5 512	2 792	-	200	200	233	33	14.1%	2 792	
Operational Buildings	5 470	2 792	-	200	200	233	33	14.1%	2 792	
Municipal Offices	5 470	2 792	-	200	200	233	(33)	(0)	2 792	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	42	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	42	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications Load Settlement	-	-	-	-	-	-	-	-	-	
Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	57	62	-	-	-	5	5	100.0%	62	
Computer Equipment	57	62	-	-	-	5	(5)	(0)	62	
Computer Equipment	96	177	-	24	24	15	(9)	-61.2%	177	
Furniture and Office Equipment	96	177	-	24	24	15	9	0	177	
Furniture and Office Equipment	2 165	4 104	-	227	227	342	115	33.5%	4 104	
Machinery and Equipment	2 165	4 104	-	227	227	342	(115)	(0)	4 104	
Machinery and Equipment	4 436	4 966	-	583	583	414	(169)	-40.9%	4 966	
Transport Assets	4 436	4 966	-	583	583	414	169	0	4 966	
Transport Assets	4 436	4 966	-	583	583	414	169	0	4 966	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals Imature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	31 029	38 691	-	1 536	1 536	3 224	1 688	52.4%	38 691

Furniture									
Drainage Collection									
Storm water									
Conveyance									
Attenuation									
MV									
Substations									
LV Networks									
Capital									
Spares									
Coastal Infrastructure									
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital									
Spares									
Information and Communication Infrastructure									
Data Centres									
Core Layers									
Distribution									
Layers									
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	205	416	-	35	35	35	(1)	-2.1%	416
Community Facilities	0	0	-	0	0	0	(0)	-6.4%	0
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	0	0	-	0	0	0	0	0	0
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	204	416	-	35	35	35	(1)	-2.1%	416
Indoor Facilities	0	64	-	5	5	5	0	0	64
Outdoor Facilities	167	269	-	23	23	22	0	0	269
Capital Spares	37	83	-	7	7	7	0	0	83
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	1 177	1 177	-	100	100	1 177	1 077	91.5%	1 177
Revenue Generating	1 177	1 177	-	100	100	1 177	1 077	91.5%	1 177
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	1 177	1 177	-	100	100	1 177	(1 077)	(0)	1 177
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	4 174	4 097	-	350	350	341	(9)	-2.6%	4 097
Operational Buildings	4 174	4 097	-	350	350	341	(9)	-2.6%	4 097
Municipal Offices	4 156	4 083	-	349	349	340	9	0	4 083
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	7	6	-	0	0	0	0	0	6

Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	11	9	-	1	1	1	0	0	9	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	103	60	-	1	1	5	4	86.6%	60	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	103	60	-	1	1	5	4	86.6%	60	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications Load Settlement	103	60	-	1	1	5	(4)	(0)	60	
Software Applications Unspecified	-	-	-	-	-	-	-	-	-	
	544	543	-	59	59	45	(14)	-30.5%	543	
Computer Equipment	544	543	-	59	59	45	14	0	543	
Computer Equipment	659	690	-	57	57	57	0	0.0%	690	
Furniture and Office Equipment	659	690	-	57	57	57	(0)	(0)	690	
Furniture and Office Equipment	564	530	-	46	46	44	(2)	-4.0%	530	
Machinery and Equipment	564	530	-	46	46	44	2	0	530	
Machinery and Equipment	3 621	3 900	-	337	337	325	(12)	-3.7%	3 900	
Transport Assets	3 621	3 900	-	337	337	325	12	0	3 900	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	47 495	49 076	-	4 164	4 164	5 168	1 004	19.4%	49 076

Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	350	-	-	-	350	350	100.0%	350	-
Machinery and Equipment	-	350	-	-	-	350	(350)	(0)	350	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	38 075	54 137	-	1 473	1 473	1 650	177	10.7%	54 137

Supporting table SC13a, SC13b and SC13e provide details of capital expenditure in terms of asset classification based on new assets and renewal of existing assets; while table SC13c provide details of expenditure performance on repairs and maintenance by asset classification and table SC13d presents expenditure on depreciation and asset impairment. These tables present the capital programme, assets management and performance of the Municipality.