



NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT AUGUST 2024

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 14 September 2024

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.

Table of Contents

PART 1: IN-YEAR REPORT..... 3

PURPOSE..... 3

EXECUTIVE SUMMARY..... 3

IN YEAR BUDGET STATEMENT TABLES..... 5

Table C1: Budget Statement Summary..... 5

Table C2: Financial Performance (Standard Classification) 6

Table C3: Fin' Performance (Revenue and Expenditure by vote)..... 7

Table C4: Financial Performance by Revenue Source and Expenditure Type..... 8

Table C5: Monthly Capital Expenditure by Standard Classification and Funding 32

Table C5C: Monthly Capital Expenditure by Vote..... 33

Table C6: Monthly Budget Statement Financial Position..... 33

Table C7: Monthly Budget Statement Cash Flow 35

PART 2: SUPPORTING TABLES 36

Supporting Table: SC 1 Material Variance Explanation..... 36

Supporting Table: SC 3 - Debtors Age Analysis..... 38

Figure 3: Debtors' age analysis..... 38

Supporting Table: SC 4 - Creditors Age Analysis 39

Supporting Table: SC 5 - Investment Portfolio 40

Supporting Table: SC 6 - Transfers and Grant Receipts 41

Supporting Table: SC 7 Transfers and grants – Expenditure 42

Supporting Table: SC7 (2) – Expenditure against approved rollovers 43

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs..... 44

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts 45

Supporting Table: SC 12 Capital Expenditure Trend 47

Supporting Table: SC 13(a) Capital Expenditure on New Assets 48

Supporting Table: SC 13(b) Capital Expenditure on Renewal of existing Assets by asset class 51

Supporting Table: SC 13(c) Repairs and Maintenance Expenditure..... 54

Supporting Table: SC 13(d) Depreciation and asset impairment 57

Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets 60

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 AUGUST 2024

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 heart.

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 August 2024, the ten-working day reporting limit expires on 14 September 2024.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M02 - August

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	146,672	177,996	–	13,750	34,225	29,666	4,558	15%	177,996
Service charges	192,625	226,197	–	22,970	41,741	73,630	(31,890)	-43%	226,197
Investment revenue	12,244	10,858	–	2,046	2,858	10,858	(8,000)	-74%	10,858
Transfers and subsidies - Operational	136,763	226,609	–	5,565	63,810	158,961	(95,152)	-60%	226,609
Other own revenue	34,477	37,020	–	2,514	6,064	29,485	(23,422)	-79%	–
Total Revenue (excluding capital transfers and contributions)	522,780	678,680	–	46,845	148,696	302,601	(153,905)	-51%	678,680
Employee costs	197,970	204,080	–	15,063	30,024	34,616	(4,592)	-13%	204,080
Remuneration of Councillors	8,482	8,573	–	672	1,344	1,429	(85)	-6%	8,573
Depreciation and amortisation	54,007	51,434	–	3,624	7,297	8,572	(1,275)	-15%	51,434
Interest	8,295	9,501	–	–	–	–	–	–	9,501
Inventory consumed and bulk purchases	144,214	137,669	–	11,304	17,282	25,818	(8,536)	-33%	137,669
Transfers and subsidies	4,304	5,368	–	395	966	885	82	9%	5,368
Other expenditure	199,821	272,812	–	16,734	29,173	87,883	(58,711)	-67%	272,812
Total Expenditure	617,092	689,438	–	47,791	86,086	159,204	(73,118)	-46%	689,438
Surplus/(Deficit)	(94,312)	(10,758)	–	(946)	62,610	143,397	(80,787)	-56%	(10,758)
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	–	29,314	38,099	63,027	(24,927)	-40%	126,491
Transfers and subsidies - capital (in-kind)	517	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	26,410	115,733	–	28,368	100,709	206,423	(105,714)	-51%	115,733
Surplus/ (Deficit) for the year	26,410	115,733	–	28,368	100,709	206,423	(105,714)	-51%	115,733
Capital expenditure & funds sources									
Capital expenditure	121,103	140,494	–	26,574	35,283	59,616	(24,333)	-41%	140,494
Capital transfers recognised	109,708	126,521	–	26,479	34,340	57,600	(23,260)	-40%	126,521
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	11,348	13,973	–	95	943	2,016	(1,073)	-53%	13,973
Total sources of capital funds	121,057	140,494	–	26,574	35,283	59,616	(24,333)	-41%	140,494
Financial position									
Total current assets	374,881	383,562	–	–	408,631	–	–	–	383,562
Total non-current assets	1,497,927	1,534,141	–	–	1,524,734	–	–	–	1,534,141
Total current liabilities	380,054	311,680	–	–	339,844	–	–	–	311,680
Total non-current liabilities	135,403	132,686	–	–	135,432	–	–	–	132,686
Community wealth/Equity	1,357,351	1,473,337	–	–	1,458,089	–	–	–	1,473,337
Cash flows									
Net cash from (used) operating	176,235	133,952	–	(15,981)	52,232	158,064	105,832	67%	133,952
Net cash from (used) investing	125,265	(148,425)	–	(24,650)	(43,296)	(61,453)	(18,158)	30%	(148,425)
Net cash from (used) financing	(1,121)	215	–	37	64	313	249	80%	215
Cash/cash equivalents at the month/year end	367,615	125,152	–	–	148,526	236,333	87,807	37%	125,267
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	38,502	23,288	11,877	7,560	7,291	6,527	6,200	181,348	282,593
Creditors Age Analysis									
Total Creditors	4,054	–	1,305	–	–	–	–	–	5,359

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) – M02 - Aug

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly actual	Year TD actual	Year TD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		228,304	290,813	-	16,418	77,179	142,123	(64,944)	-46%	290,813
Executive and council		2,065	4,576	-	-	4,576	4,576	-	-	4,576
Finance and administration		225,739	286,237	-	16,418	72,603	137,547	(64,944)	-47%	286,237
Internal audit		500	-	-	-	-	-	-	-	-
Community and public safety		19,527	84,998	-	5,712	7,400	57,844	(50,444)	-87%	84,998
Community and social services		3,345	3,445	-	253	464	3,445	(2,981)	-87%	3,445
Sport and recreation		10,459	249	-	306	471	249	222	89%	249
Public safety		2,272	77	-	11	506	77	429	559%	77
Housing		2,015	79,215	-	4,980	5,624	53,915	(48,292)	-90%	79,215
Health		1,436	2,013	-	163	335	158	178	113%	2,013
Economic and environmental services		28,291	26,750	-	7,519	15,469	14,564	905	6%	26,750
Planning and development		6,369	7,300	-	459	1,000	4,762	(3,762)	-79%	7,300
Road transport		20,709	17,602	-	6,978	14,294	7,953	6,341	80%	17,602
Environmental protection		1,212	1,849	-	82	174	1,849	(1,674)	-91%	1,849
Trading services		365,559	398,286	-	46,672	86,198	146,773	(60,575)	-41%	398,286
Energy sources		98,124	114,288	-	11,080	19,577	19,708	(131)	-1%	114,288
Water management		115,541	89,661	-	21,685	33,207	29,568	3,639	12%	89,661
Waste water management		114,981	140,320	-	10,547	20,212	75,848	(55,636)	-73%	140,320
Waste management		36,914	54,017	-	3,360	13,202	21,650	(8,447)	-39%	54,017
Other	4	1,821	4,323	-	(163)	549	4,323	(3,774)	-87%	4,323
Total Revenue - Functional	2	643,503	805,171	-	76,159	186,796	365,628	(178,832)	-49%	805,171
Expenditure - Functional										
Governance and administration		163,375	168,182	-	12,393	26,710	31,025	(4,315)	-14%	168,182
Executive and council		45,575	51,983	-	3,149	8,273	9,172	(899)	-10%	51,983
Finance and administration		109,152	107,145	-	8,867	17,849	21,213	(3,364)	-16%	107,145
Internal audit		8,648	9,054	-	377	588	639	(52)	-8%	9,054
Community and public safety		45,250	133,864	-	9,443	13,400	63,333	(49,932)	-79%	133,864
Community and social services		11,486	17,233	-	1,331	2,143	3,256	(1,113)	-34%	17,233
Sport and recreation		15,287	18,197	-	1,531	2,565	2,751	(186)	-7%	18,197
Public safety		12,234	12,727	-	1,034	2,012	2,326	(314)	-13%	12,727
Housing		4,170	82,967	-	5,402	6,361	54,545	(48,184)	-88%	82,967
Health		2,072	2,739	-	145	319	454	(135)	-30%	2,739
Economic and environmental services		96,248	95,398	-	8,759	15,580	18,465	(2,885)	-16%	95,398
Planning and development		33,370	29,834	-	3,486	5,520	6,057	(537)	-9%	29,834
Road transport		60,353	62,838	-	5,118	9,740	11,996	(2,256)	-19%	62,838
Environmental protection		2,525	2,726	-	155	319	411	(92)	-22%	2,726
Trading services		308,898	288,644	-	17,008	30,026	45,753	(15,728)	-34%	288,644
Energy sources		126,326	118,450	-	8,400	10,806	19,159	(8,353)	-44%	118,450
Water management		100,740	91,881	-	4,145	10,424	16,105	(5,681)	-35%	91,881
Waste water management		34,432	31,136	-	1,890	4,029	4,598	(569)	-12%	31,136
Waste management		47,401	47,177	-	2,573	4,766	5,892	(1,126)	-19%	47,177
Other		3,321	3,350	-	188	371	629	(258)	-41%	3,350
Total Expenditure - Functional	3	617,092	689,438	-	47,791	86,086	159,204	(73,118)	-46%	689,438
Surplus/ (Deficit) for the year		26,410	115,733	-	28,368	100,709	206,423	(105,714)	-51%	115,733

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

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M02 - Aug

Vote Description	Ref	2022/23	Budget Year 2023/24								
		Audited	Original	Adjusted	Monthly actual	Year TD actual	Year TD	YTD	YTD %	Full Year	
R thousands											
Revenue by Vote	1										
Vote 1 - EXECUTIVE AND COUNCIL		2,048	4,576	–	–	4,576	4,576	–		4,576	
Vote 2 - MUNICIPAL MANAGER		517	–	–	–	–	–	–		–	
Vote 3 - CORPORATE SERVICES		4,366	3,733	–	253	491	3,733	(3,242)	-86.8%	3,733	
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	–	3,551	13,618	22,269	(8,651)	-38.8%	56,491	
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	–	218	1,648	6,247	(4,599)	-73.6%	6,247	
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	–	22,968	41,115	142,267	(101,152)	-71.1%	244,224	
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	–	11,080	19,577	19,708	(131)	-0.7%	114,288	
Vote 8 - WATER WORKS		115,541	89,661	–	21,685	33,207	29,568	3,639	12.3%	89,661	
Vote 9 - FINANCIAL SERVICES		224,684	285,949	–	16,405	72,562	137,259	(64,697)	-47.1%	285,949	
Vote 10 -		0	–	–	–	–	–	–		–	
Vote 11 -		–	–	–	–	–	–	–		–	
Vote 12 -		–	–	–	–	–	–	–		–	
Vote 13 -		–	–	–	–	–	–	–		–	
Vote 14 -		–	–	–	–	–	–	–		–	
Vote 15 -		–	–	–	–	–	–	–		–	
Total Revenue by Vote	2	643,503	805,171	–	76,159	186,796	365,628	(178,832)	-48.9%	805,171	
Expenditure by Vote	1										
Vote 1 - EXECUTIVE AND COUNCIL		13,520	14,510	–	1,127	2,160	2,636	(476)	-18.1%	14,510	
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	–	2,840	7,235	8,124	(889)	-10.9%	48,891	
Vote 3 - CORPORATE SERVICES		40,391	39,499	–	3,780	8,105	9,629	(1,524)	-15.8%	39,499	
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	–	5,128	9,442	11,398	(1,956)	-17.2%	81,536	
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,080	28,913	–	2,380	4,508	5,184	(676)	-13.0%	28,913	
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,745	204,837	–	15,212	24,937	76,214	(51,277)	-67.3%	204,837	
Vote 7 - ELECTRICITY SERVICES		126,326	118,450	–	8,400	10,806	19,159	(8,353)	-43.6%	118,450	
Vote 8 - WATER WORKS		100,740	91,881	–	4,145	10,424	16,105	(5,681)	-35.3%	91,881	
Vote 9 - FINANCIAL SERVICES		53,656	60,922	–	4,779	8,469	10,756	(2,287)	-21.3%	60,922	
Vote 10 -		7	–	–	–	–	–	–		–	
Vote 11 -		–	–	–	–	–	–	–		–	
Vote 12 -		–	–	–	–	–	–	–		–	
Vote 13 -		–	–	–	–	–	–	–		–	
Vote 14 -		–	–	–	–	–	–	–		–	
Vote 15 -		–	–	–	–	–	–	–		–	
Total Expenditure by Vote	2	617,092	689,438	–	47,791	86,086	159,204	(73,118)	-45.9%	689,438	
Surplus/ (Deficit) for the year	2	26,410	115,733	–	28,368	100,709	206,423	(105,714)	-51.2%	115,733	

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 above are the same as those in table C4 (i.e. it is only the description or basis of reporting that is based on financial or budget performance by vote or department, National Treasury's standard classification and item classification). The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications.

Table C4: Financial Performance by Revenue Source and Expenditure Type
EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M02 - Aug

Description	Re f	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD varianc e	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		92,197	112,636	–	10,983	19,287	19,158	130	1%	112,636
Service charges - Water		59,338	65,125	–	7,739	13,181	22,923	(9,742)	-43%	65,125
Service charges - Waste Water Management		18,928	19,782	–	1,875	3,980	16,960	(12,980)	-77%	19,782
Service charges - Waste management		22,161	28,654	–	2,374	5,292	14,589	(9,297)	-64%	28,654
Sale of Goods and Rendering of Services		3,694	3,743	–	223	546	3,507	(2,961)	-84%	3,743
Agency services		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		9,656	9,222	–	937	1,836	8,121	(6,285)	-77%	9,222
Interest from Current and Non-Current Assets		12,244	10,858	–	2,046	2,858	10,858	(8,000)	-74%	10,858
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,080	1,150	–	74	177	1,150	(973)	-85%	1,150
License and permits		1,821	4,323	–	(163)	549	4,323	(3,774)	-87%	4,323
Operational Revenue		2,396	1,448	–	73	171	1,443	(1,271)	-88%	1,448
Non-Exchange Revenue										
Property rates		146,672	177,996	–	13,750	34,225	29,666	4,558	15%	177,996
Surcharges and Taxes		8,212	7,287	–	570	1,271	1,215	56	5%	7,287
Fines, penalties and forfeits		401	418	–	20	65	299	(235)	-78%	418
License and permits		1,314	1,991	–	106	228	1,991	(1,763)	-89%	1,991
Transfers and subsidies - Operational		136,763	226,609	–	5,565	63,810	158,961	(95,152)	-60%	226,609
Interest		4,604	7,437	–	602	1,148	7,437	(6,289)	-85%	7,437
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		577	–	–	69	69	–	69	0	–
Other Gains		722	–	–	2	4	–	4	0	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		522,780	678,680	–	46,845	148,696	302,601	(153,905)	-51%	678,680
Expenditure By Type										
Employee related costs		197,970	204,080	–	15,063	30,024	34,616	(4,592)	-13%	204,080
Remuneration of councillors		8,482	8,573	–	672	1,344	1,429	(85)	-6%	8,573
Bulk purchases - electricity		96,280	88,969	–	6,430	6,464	14,828	(8,364)	-56%	88,969
Inventory consumed		47,934	48,701	–	4,874	10,818	10,990	(173)	-2%	48,701
Debt impairment		58,337	7,972	–	–	–	1,671	(1,671)	-100%	7,972
Depreciation and amortisation		54,007	51,434	–	3,624	7,297	8,572	(1,275)	-15%	51,434
Interest		8,295	9,501	–	–	–	–	–	–	9,501
Contracted services		89,791	174,514	–	12,085	17,840	68,672	(50,832)	-74%	174,514
Transfers and subsidies		4,304	5,368	–	395	966	885	82	9%	5,368
Irrecoverable debts written off		21	24,591	–	–	–	3,124	(3,124)	-100%	24,591
Operational costs		46,748	65,735	–	3,627	10,298	14,416	(4,119)	-29%	65,735
Losses on Disposal of Assets		4,907	–	–	1,022	1,022	–	1,022	0	–
Other Losses		17	–	–	–	13	–	13	0	–
Total Expenditure		617,092	689,438	–	47,791	86,086	159,204	(73,118)	-46%	689,438
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		120,205	126,491	–	29,314	38,099	63,027	(24,927)	-40%	126,491
Transfers and subsidies - capital (in-kind)		517	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		26,410	115,733	–	28,368	100,709	206,423			115,733
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		26,410	115,733	–	28,368	100,709	206,423			115,733
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		26,410	115,733	–	28,368	100,709	206,423			115,733
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		26,410	115,733	–	28,368	100,709	206,423			115,733

It must be noted that narrations are provided on budget vs actual on variances exceeding 10 percent.

Revenue:

The overall actual year-to-date operational revenue as at the end of August is R148,696 million and the year-to-date budget of R302,601 million and this reflects a negative variance of R153,905 million which is -51%.

The YTD budget figures disclosed in table C4 has been miscalculated and this is the contributing factor to negative percentage variances on Exchange Revenue, Non-Exchange Revenue, Revenue source and Expenditure Type which impacts on the overall YTD performance of the month.

The matter has been reported to the service provider for assistance in correcting the formulas in the table.

Further it should be noted that the variance relating to the 4 main service based on the corrected YTD budget figures are as a result of the following:

In the 2023/2024 financial year the municipality conducted a cost of supply study on all the main services being electricity, water, wastewater management, waste management and environmental charges. The outcome of the study was approved together with the 2024/2025 budget of which the implementation occurred on the 1st July 2024. The variances in the actual revenue versus the budgeted revenue are as a direct result of the implementation of the NERSA approved and Council approved tariff structures which was derived from the cost of supply study. It must be noted that the change in the tariff structure has been a huge task for implementation and therefore the July 2024 rate payer statements were only issued out on the 15 August 2024. The implementation of the electricity tariffs will take up to the end of November to implement as each customer is required to sign an agreement with the municipality indicating their required amperage. The Revenue Management Unit has embarked on a data cleansing exercise to ensure accurate and complete billing. A task team has been established and scheduled to start on the 1st September with the anticipation that the exercise will be completed by the 30th November to ensure all accounts are billed accurately and in line with the tariff structure. A major contributing factor to the billing errors of the implementation of the cost of supply study is because of Ndlambe still having occupiers accounts the data cleansing exercise will ensure that we move away from billing occupiers and only have one account per property which is in the owner's name. These efforts will determine the actual accurate billing which will further reflect if the revenue is aligned to the budget and what further adjustments would be required during the budget adjustment period.

The municipality is also rolling out the prepaid water meter project focusing on Eskom electricity supply areas which will assist in minimizing unaccounted water losses and improve collection rate in those areas. Currently 10 meters have been installed and the focus will be for the installation of these meters to debtor types taverns, spaza shops, crashes and churches.

Property rates reflect a 38% variance which is because of the implementation of the newly implemented General valuation roll and new tariff structure. The annual billing of rates to some rates payers and the government departments also influenced the variance. Some billing errors have been identified and are being addressed. It is expected that towards the end of the first quarter the actual to align more to the budgeted amount.

The year-to-date collection rate for the month of August is 67% compared to July which has reflected the collection rate of 97%.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending July is 62,610 million. The net operating deficit is made after deducting the total operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded.

Operating Expenditure

- The year-to-date operational expenditure as at the end of August is R86,086 million, and the year-to-date budget is R159,204 million. This reflects an underspending of -73,118 million which is -46%.
- Employee costs: The year to date as at the end of Aug is R15,063 which reflects a variance of 13% which includes salaries that are funded by grants. Effecting this variance are Bonuses which are paid in December only and annual increases has not yet been affected as wage negotiations are still underway.
- Bulk purchases: Electricity reflects a variance of -56% the actual expenditure amounts to 6,430. There is an error on the data strings affecting the expenditure total and the service provider is assisting in addressing the matter.
- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors i.e. debtors payment trend and ageing of debts. The recognition to the provision is processed after year end.
- Interest on borrowings payment the variance resulted by the interest in April, May and June that will be raised as accrual by the end of the month. The loans are paid bi-annually, and the interest is compounding monthly.
- Contracted Services reflects an increase of 74% due to additional housing allocation.
- Irrecoverable debts written off. This item relates to the write-off of the irrecoverable debts. The write-offs are recommended to Council by rates and evaluation committee. The write-offs are done in intervals which are Sept, March and June and the month of June carries the bulk write-offs relating to indigent and deceased debts.
- Operational costs are all other expenses, which reflects the variance of 29% at the end of August.

See other expenditure below:

Other Expenditure

Segment Description	Total Budget	Jul	Aug	Total actual
Leases Furniture and Equipment	5,000.00	765.22	382.61	1,147.83
Rental Of Office Machines	623,000.00	-	58,980.36	58,980.36
Rental Office Machines	1,500.00	-	-	-
Operating Lease: Furniture and Equipment	7,500.00	-	-	-
Operating Leases Investment Property	43,000.00	-	18,900.00	18,900.00
Operating Leases: Investment Properties	200,000.00	28,940.00	-	28,940.00
FHCP Machinery and Equipment	50,000.00	-	-	-
Rental Office Machine	15,000.00	-	-	-
Hire Transport Assets	37,135.00	8,717.39	-	8,717.39
Advertising: Auctions	10,000.00	-	-	-
Advertising auctions	6,000.00	-	-	-
Advertising Bursaries Nonemployee 6210	3,320.00	-	-	-
Advertising: Corporate And Municipal Activities	12,000.00	-	5,037.92	5,037.92
Advertising; Publicity and Marketing: Corporate and Municipal	5,000.00	-	-	-

Advertising Corporate and Municipal Activities 6210	21,100.00	-	-	-
Advertising corporate and Municipal Activities	30,000.00	11,281.60	-	11,281.60
Subscriptions 6770	4,800.00	-	-	-
Advertising Municipal and Corporate Services 6210	10,000.00	-	547.60	547.60
Advertising Corporate and Municipal Activities	5,000.00	-	-	-
Advertising	30,000.00	-	-	-
Advertising Corporate Municipal Activities	1,500.00	-	-	-
Prevention Week Promotion Materials	20,000.00	-	-	-
16 Days of Activism Promotion Materials	20,000.00	-	-	-
World Aids Day Promotion Material	20,000.00	-	-	-
World Tb Day Promotion Material	20,000.00	-	-	-
Advertising	10,000.00	1,095.20	-	1,095.20
Radio Programs	129,800.00	-	-	-
Newsletter Development	114,000.00	-	-	-
Printing And Publication	10,000.00	-	-	-
Advertising Municipal Newsletter	3,000.00	-	-	-
Municipal Branding Signs 6808	75,000.00	-	-	-
Branding	103,000.00	-	8,400.00	8,400.00
Publicity Health and Safety Signs 6730	11,077.00	-	-	-
Advertising Staff Recruitment	5,000.00	-	-	-
Advertising Staff Recruitment	10,000.00	-	-	-
Advertising Staff Recruitment	40,000.00	-	-	-
Advertising Staff Recruitment 6210	94,945.00	3,285.60	-	3,285.60
Advertising Staff Recruitment	6,000.00	-	-	-
Advertising Staff Recruitment 6210	11,000.00	-	-	-
Advertising: Staff Recruitment	10,000.00	-	-	-
Advertising: Tenders	10,000.00	-	-	-
Advertising: Tenders	15,000.00	-	-	-
Advertising 6210	80,000.00	-	-	-
Advertising: Tenders	34,000.00	-	-	-
Advertising Tenders	15,000.00	-	-	-
Advertising Tenders	15,000.00	-	-	-
Advertising	10,000.00	-	-	-

Advertising Tenders	26,250.00	-	-	-
Advertising Tenders	4,000.00	-	-	-
Advertising Tenders	20,000.00	-	4,818.88	4,818.88
Advertising Tenders 6210	50,000.00	-	-	-
Advertising Tenders	2,200.00	-	-	-
Bank Accounts Bank Charges	1,200,000.00	169,208.86	110,441.40	279,650.26
Investments Bank Charges	4,560.00	537.40	624.36	1,161.76
Laundry Services	4,500.00	1,200.00	-	1,200.00
Commission: Prepaid Electricity	750,000.00	1,484.78	-	1,484.78
Commission on Prepaid Electricity	35,000.00	-	1,612.61	1,612.61
Commission: Third Party Vendors	2,147,144.00	63,560.28	179,286.33	242,846.61
Communication: Cellular Expenditure	3,600.00	-	196.97	196.97
Data For Generators	38,500.00	1,141.85	1,141.85	2,283.70
Telephone Sim card Contract	7,000.00	1,113.72	1,113.72	2,227.44
Cellular Contract Subs Calls	15,000.00	-	-	-
Modem 3g Data 6340	17,000.00	335.36	1,061.43	1,396.79
Cellular Contract	25,000.00	1,094.78	3,107.83	4,202.61
Cellular Contract	18,000.00	1,187.43	1,186.56	2,373.99
Communication Cellular Contract Councilors	207,720.00	-	3,847.83	3,847.83
Cellular Contract Subscriptions	4,400.00	-	-	-
3g Modem	10,000.00	-	569.14	569.14
Cellular Contracts Subs Calls	12,000.00	343.25	715.42	1,058.67
Cellular Contracts Subs Calls	10,800.00	1,158.45	1,158.45	2,316.90
Cellular Contract Subs Calls	30,000.00	3,946.50	4,340.45	8,286.95
Cellular Contract Subs Calls	-	2,155.65	398.26	2,553.91
Cellular Contract Subs Calls	10,000.00	213.75	976.37	1,190.12
Cellular Contract Subs Calls	3,600.00	275.49	275.49	550.98
Cellular Contract Subs Calls	7,344.00	225.22	225.22	450.44
Cellular Contract Subs Calls	13,500.00	-	199.13	199.13
Communication Cellular Contract Subscriptions and Calls	5,000.00	-	-	-
Cellular And Subscriptions Calls	4,800.00	326.58	336.23	662.81
Cellular Contract	10,680.00	-	545.22	545.22
Cellular Contract subscription Calls Modem	4,000.00	-	207.83	207.83

Cellular Contracts	20,000.00	1,790.43	2,162.60	3,953.03
Cellular Contract Subscription and Calls	3,240.00	-	274.12	274.12
Cellular Contract Subscriptions and Calls	17,500.00	2,155.65	3,014.96	5,170.61
Communication Cellular Contract Subscription and Calls	-	20,629.29	55,418.80	76,048.09
Communication: Postage/Stamps/Frinking Machines	1,200,000.00	139,781.58	68,478.25	208,259.83
Postages	1,925.00	-	-	-
Postages 6550	10,550.00	-	-	-
Postage Stamps Frinking Machines	400.00	-	-	-
Postage Stamps and Frinking Machine	1,200.00	-	-	-
Telephone And telefax	2,000,000.00	11,161.29	180,673.16	191,834.45
Railage And Transport Courier	1,000.00	-	-	-
Courier And Delivery Services	5,000.00	-	-	-
Courier And Delivery Services	1,200.00	-	-	-
Courier And Delivery Services	2,180.00	-	-	-
Courier	1,500.00	-	-	-
Courier And Delivery Services	2,500.00	-	-	-
Courier And Delivery Service	3,000.00	-	-	-
Courier And Delivery Services	3,000.00	-	-	-
Courier And Delivery Services	1,200.00	-	-	-
Transfer Returns Deeds Office	33,600.00	5,825.44	4,928.31	10,753.75
Deeds	1,650.00	-	-	-
Deeds Search	30,000.00	-	-	-
Drivers Licenses and Permits	16,500.00	434.00	434.00	868.00
Public Entertainment	50,000.00	-	-	-
Entertainment	45,000.00	6,201.90	11,438.40	17,640.30
Senior Manager Public Entertainment	20,000.00	1,996.80	12,393.86	14,390.66
Public Entertainment	25,000.00	1,976.10	2,300.00	4,276.10
Entertainment Senior Management	50,000.00	1,735.60	-	1,735.60
Public Entertainment	15,000.00	1,248.00	-	1,248.00
Eskom: Electricity Supply	7,000.00	-	-	-
External Audit Fees	5,575,520.00	-	-	-
IMIS Monthly Mtce and Support 6340 001	2,300,000.00	313,456.65	356,227.65	669,684.30
Information Services	4,200.00	-	-	-

MWEB Monthly Rental	367,500.00	18,529.57	18,529.57	37,059.14
Munsoft e-Services	12,242.00	-	-	-
Munsoft DRP Incl Payday	20,000.00	-	-	-
Domain Email and Website Annual Hosting Fees 6340 024	10,000.00	-	-	-
Software Licenses	15,000.00	-	-	-
Computer Software	2,500.00	-	-	-
Computer Software Licenses	18,000.00	-	-	-
Computer Software License	105,500.00	-	-	-
IMIS Annual License Fee	2,300,000.00	1,288,304.04	30,301.61	1,318,605.65
Ovvio System	7,325.00	-	-	-
Computer Software Licenses	4,200.00	-	-	-
Computer Software	20,000.00	-	-	-
External Computer: Software Licenses	300,000.00	-	2,100.00	2,100.00
Fines And Penalties: Road Traffic And Other Fines	22,000.00	-	-	-
Hire Charges	172,600.00	1,980.00	-	1,980.00
Hire Charges	350,000.00	9,478.00	29,252.19	38,730.19
Hire Charges West	350,000.00	55,890.00	79,631.80	135,521.80
Hire Charges West	500,000.00	234,399.80	171,504.35	405,904.15
Hire Charges West	1,250,000.00	337,885.01	139,850.00	477,735.01
Hire Charges Equipment Machinery ETC	31,500.00	16,000.00	-	16,000.00
Hire Charges	1,390,000.00	109,800.00	197,800.00	307,600.00
Hire Charges Rental of Equipment	160,000.00	48,000.00	-	48,000.00
Hire Charges Transportation for Impounded Animals	380,000.00	55,576.50	60,591.00	116,167.50
Hire Charges	15,000.00	-	-	-
Hire Charges	310,000.00	-	-	-
Hire Charges	107,050.00	80,120.00	-	80,120.00
Hire Charges	100,000.00	37,707.50	-	37,707.50
Hire Charges	27,000.00	-	-	-
Hire Charge	40,000.00	-	-	-
Hire Charges	1,250,000.00	-	-	-
Hire Charge	25,120.00	-	-	-
Hire Charges	10,000.00	-	-	-
Hire Charges	31,640.00	1,950.00	-	1,950.00

Operational Cost: Hire Charges	5,000.00	-	-	-
Hire Charges	80,000.00	-	-	-
Operational Cost: Hire Charges	150,000.00	-	-	-
Operational Cost: Hire Charges	500,000.00	373,599.99	114,895.65	488,495.64
Excess Payments	20,000.00	-	-	-
Insurance Excess Payments	10,000.00	-	-	-
Insurance Excess Payments	5,000.00	-	2,500.00	2,500.00
Insurance Excess Payments 6440	38,500.00	-	5,000.00	5,000.00
Insurance Excess Payment	20,000.00	-	-	-
Insurance Claims	10,000.00	-	-	-
Insurance Premiums	10,000.00	-	-	-
Insurance Premium	1,100,000.00	-	-	-
Insurance Premiums	138,000.00	-	-	-
Insurance Premiums	576,000.00	-	-	-
Insurance Premiums	300,380.00	2,450.57	2,450.57	4,901.14
Insurance Premiums 6440	40,000.00	-	-	-
Insurance Premiums	270,000.00	-	-	-
Control Of Plants and Animals	30,000.00	-	-	-
Learnership And Internships	65,400.00	9,180.00	9,180.00	18,360.00
Competency Training	150,000.00	-	-	-
Boat Agency Fees	180,000.00	-	-	-
Motor Vehicle License and Registration	3,150.00	-	-	-
Motor Vehicle License and Registrations	25,000.00	1,032.00	1,470.00	2,502.00
Motor Vehicle Licenses and Registrations	109,100.00	11,664.00	-	11,664.00
Motor Vehicle Licenses and Registrations	33,000.00	-	-	-
Motor Vehicle Licenses and Registrations 6490	156,000.00	3,234.00	4,961.50	8,195.50
Boat Decals Expenditure	18,000.00	-	-	-
Motor Vehicle License Registration	1,000.00	-	-	-
License And Registration Vehicle 6490	2,770.00	2,040.00	-	2,040.00
Motor Vehicle License and Registration	5,000.00	-	-	-
Motor Vehicle License and Registration	3,000.00	-	1,080.00	1,080.00
Motor Vehicle License and Registration	2,000.00	840.00	1,080.00	1,920.00
License And Registration Vehicles 6490	2,637.00	-	-	-

Motor Vehicle License and Registration	1,050.00	768.00	-	768.00
Motor Vehicle License Registration	140,000.00	7,562.00	972.00	8,534.00
Vehicle Licenses 6490	82,500.00	5,976.00	5,328.00	11,304.00
Motor Vehicle License	1,000.00	-	-	-
Motor Vehicle and License and Registration	37,135.00	4,290.00	1,098.00	5,388.00
Motir Vehicle License and Registration	5,000.00	-	-	-
Motor Vehicle License and Registrations	10,891.00	840.00	-	840.00
Motor Vehicle License Registration	1,500.00	-	840.00	840.00
Vehicle Licenses	-	-	1,092.00	1,092.00
Motor Vehicle License and Registration	1,070.00	-	-	-
Motor Vehicle License Registration	10,000.00	-	834.00	834.00
Licenses: Motor Vehicle License and Registrations	-	546.00	-	546.00
Municipal Tribunal	55,000.00	-	-	-
Electricity 6400	5,160,000.00	-	-	-
Electricity	5,500.00	-	-	-
Electricity	58,355.00	-	-	-
Electricity	1,000.00	-	-	-
Electricity	38,400.00	-	-	-
Municipal Services Electricity	10,550.00	1,900.00	1,652.17	3,552.17
Electricity 6400	5,160,000.00	-	-	-
Municipal Services	35,000.00	-	-	-
Municipal Service	2,580,000.00	-	-	-
Electricity	18,000.00	-	-	-
Electricity: Prepaid	10,000.00	-	-	-
Acquisition: Wheelie Bins	1,000,000.00	-	-	-
Municipal Service	4,600,000.00	-	-	-
Competency Assessment Professional Service	31,650.00	-	-	-
Printing publication and Books	10,000.00	-	-	-
Subscriptions Printing Publication and Books	4,070.00	-	-	-
Publicity Municipal	5,000.00	-	-	-
Subscription sprinting and publications Books	21,220.00	-	-	-
Printing Publication Books	5,000.00	-	-	-
Subscriptions	52,750.00	-	195.65	195.65

Printing Publications and Books	9,840.00	-	-	-
Printing Publications and Books	2,500.00	-	-	-
Subscriptions Printing Publications and Books 6770	63,280.00	-	701.10	701.10
Printing And Publication	5,000.00	-	-	-
Registration subscription to Professional Bodies	35,000.00	-	-	-
Professional Bodies Membership and Subscription 6770	2,110,040.00	2,177,452.00	-	2,177,452.00
Subscription	3,000.00	-	-	-
Professional Bodies Membership and Subscription	4,000.00	-	-	-
Professional	10,000.00	-	-	-
Professional Bodies Membership and Subscriptions	15,750.00	-	-	-
Professional Bodies Membership and Subscriptions	15,915.00	-	-	-
Newspaper Subscription	1,200.00	-	-	-
Professional Regulatory Bodies	47,000.00	-	-	-
Green Drop Compliance	150,000.00	-	-	-
Blue Flag Application Fee	92,400.00	-	-	-
Competency Training	176,000.00	140,660.00	-	140,660.00
Education And Awareness Campaigns	42,000.00	-	-	-
Trainings	64,400.00	-	-	-
Training	50,000.00	-	-	-
Seminars conferences workshops Events and Training	4,000.00	-	-	-
Workshops	5,000.00	-	-	-
Education And Awareness	8,000.00	-	-	-
Seminars Conferences Workshops and Other Events	227,000.00	-	6,700.00	6,700.00
National Conferences and Events	80,000.00	-	-	-
Seminars Workshops Conferences And Events	21,000.00	-	-	-
National Seminars or Workshops	20,000.00	7,950.00	-	7,950.00
Seminars Conference workshop and Events - training	20,000.00	-	-	-
Seminars And Conferences	50,000.00	-	-	-
Seminars Workshops and Subject Matter Training	35,000.00	-	-	-
Seminars Conferences Workshops and Events	467,500.00	63,442.82	11,200.00	74,642.82
Training	45,000.00	-	-	-
Seminars Workshops Events	11,650.00	-	-	-
Seminars Conferences Workshops and Other Events	15,000.00	-	-	-

Capacity Building of Councilors/Ward Committees	300,000.00	-	-	-
Registration Fees	20,000.00	-	-	-
SMME Support: Training	180,000.00	-	-	-
Testing Specimen	70,000.00	-	-	-
Testing Specimens 6830	100,000.00	-	-	-
Signage	15,000.00	-	-	-
Sign Boards 6730	20,000.00	-	-	-
Signs	11,000.00	-	-	-
Signboards	18,000.00	-	-	-
Signage	30,000.00	-	-	-
Signage	15,750.00	-	-	-
Signs	18,000.00	-	-	-
Signage	15,000.00	-	-	-
Signs	18,000.00	-	-	-
Signage	6,300.00	-	-	-
Operational Cost: Signage	15,431.00	-	-	-
Signs	10,000.00	-	-	-
Skills Development Levy Mayor Executive Cllrs	-	1,814.58	1,814.58	3,629.16
Skills Development Levy	137.00	-	-	-
Salaries: Skills Dev Levy	87,607.00	6,168.10	6,673.29	12,841.39
Salaries: Skills Dev Levy	44,267.00	3,714.17	4,029.00	7,743.17
Salaries: Skills Dev Levy	14,718.00	614.81	614.93	1,229.74
Salaries: Skills Dev Levy	10,931.00	695.96	722.06	1,418.02
Salaries: Skills Dev Levy	-	481.65	481.65	963.30
Salaries: Skills Dev Levy	6,374.00	502.16	486.61	988.77
Salaries: Skills Dev Levy	8,176.00	169.30	169.30	338.60
Salaries: Skills Dev Levy	-	96.66	96.66	193.32
Salaries: Skills Dev Levy	3,068.00	248.88	248.88	497.76
Salaries: Skills Dev Levy	107,395.00	7,654.19	7,711.53	15,365.72
Salaries: Skills Dev Levy	9,805.00	652.78	652.78	1,305.56
Salaries: Skills Dev Levy	36,363.00	2,168.59	2,480.02	4,648.61
Salaries: Skills Dev Levy	4,576.00	381.36	381.36	762.72
Salaries: Skills Dev Levy	61,089.00	4,632.13	5,568.99	10,201.12

Salaries: Skills Dev Levy	15,416.00	1,396.41	1,357.07	2,753.48
Salaries: Skills Dev Levy	30,144.00	2,516.70	2,375.76	4,892.46
Salaries: Skills Dev Levy	17,305.00	1,143.40	1,114.47	2,257.87
Salaries: Skills Dev Levy	56,832.00	3,404.94	3,739.91	7,144.85
Salaries: Skills Dev Levy	29,182.00	2,098.46	2,030.86	4,129.32
Salaries: Skills Dev Levy	27,827.00	2,292.51	2,026.07	4,318.58
Salaries: Skills Dev Levy	83,665.00	6,939.15	5,346.97	12,286.12
Salaries: Skills Dev Levy	21,885.00	1,293.23	1,286.04	2,579.27
Salaries: Skills Dev Levy	1,020.00	-	170.39	170.39
Salaries: Skills Dev Levy	67,315.00	3,475.95	3,475.95	6,951.90
Salaries: Skills Dev Levy	16,977.00	1,129.42	1,397.63	2,527.05
Salaries: Skills Dev Levy	8,019.00	573.38	559.51	1,132.89
Salaries: Skills Dev Levy	21,014.00	1,821.56	1,818.70	3,640.26
Salaries: Skills Dev Levy	6,394.00	551.03	551.03	1,102.06
Salaries: Skills Dev Levy	261,303.00	19,042.72	19,901.45	38,944.17
Salaries: Skills Dev Levy	39,098.00	2,755.65	3,279.90	6,035.55
Salaries: Skills Dev Levy	12,938.00	766.41	766.41	1,532.82
Salaries: Skills Dev Levy	6.00	714.67	714.67	1,429.34
Salaries: Skills Dev Levy	42,545.00	2,869.47	2,998.87	5,868.34
Salaries: Skills Dev Levy	30,540.00	2,689.22	2,350.51	5,039.73
Salaries: Skills Dev Levy	27,798.00	2,133.69	2,187.58	4,321.27
Salaries: Skills Dev Levy	14,519.00	1,209.95	1,209.95	2,419.90
Salaries: Skills Dev Levy	17,810.00	1,535.30	1,521.38	3,056.68
Salaries: Skills Dev Levy	35,025.00	1,553.29	1,593.10	3,146.39
Salaries: Skills Dev Levy	17,768.00	1,480.67	1,480.67	2,961.34
Salaries: Skills Dev Levy	25,884.00	2,068.58	1,343.10	3,411.68
Salaries: Skills Dev Levy	30,343.00	1,957.01	1,956.50	3,913.51
Salaries: Skills Dev Levy	5,404.00	468.92	394.91	863.83
Salaries: Skills Dev Levy	100,540.00	8,853.18	8,450.75	17,303.93
Salaries: Skills Dev Levy	5,959.00	155.52	155.52	311.04
Salaries: Skills Dev Levy	20,056.00	1,625.69	1,404.00	3,029.69
Salaries: Skills Dev Levy	81,759.00	6,028.52	6,326.76	12,355.28
Salaries: Skills Dev Levy	19,397.00	1,481.06	1,486.72	2,967.78

Salaries: Skills Dev Levy	8,398.00	502.54	502.54	1,005.08
Salaries: Skills Dev Levy	6,819.00	606.92	606.92	1,213.84
Salaries: Skills Dev Levy	9,671.00	651.72	612.55	1,264.27
Salaries: Skills Dev Levy	11,465.00	557.60	557.60	1,115.20
Salaries: Skills Dev Levy	30,769.00	1,795.72	1,795.61	3,591.33
Salaries: Skills Dev Levy	19,735.00	1,223.90	1,370.32	2,594.22
Salaries: Skills Dev Levy	28,477.00	1,913.44	1,913.44	3,826.88
Salaries: Skills Dev Levy	4,644.00	157.75	157.75	315.50
Storage Of Assets and Goods	222.00	-	-	-
Disposal Of Records Storage 6366	3,000.00	-	-	-
Operational Cost: System Access and Information Fees	172,800.00	41,304.34	20,652.17	61,956.51
Employment Reference Checks	55,390.00	3,897.48	8,133.13	12,030.61
Operational Cost: System Access and Information Fees	455,844.00	-	-	-
Transport For Library Week Provincial	12,296.00	-	-	-
Special Programs	311,000.00	7,800.00	40,950.00	48,750.00
Travel Agency and Visa's	11,100.00	-	-	-
Travel Agency and Visa's	3,000.00	-	-	-
Travel Agency and Visa's	20,000.00	-	-	-
Travel Agency and Visa Fees	5,000.00	-	-	-
Travel Agency and Visa	10,000.00	-	-	-
Accommodation	29,500.00	-	1,327.52	1,327.52
Travel And Subsistence Accommodation 6780	25,000.00	-	-	-
Valuation Appeal Board accommodation	120,000.00	-	-	-
Accommodation	25,000.00	-	-	-
Travelling And Subsistence Accommodation 6780	10,000.00	-	-	-
Subsistence And Travelling Accommodation	230,000.00	21,948.61	6,830.44	28,779.05
Accommodation	53,000.00	49,189.13	-	49,189.13
Accommodation	6,080.00	-	-	-
Subsistence And Travelling Accommodation	100,000.00	8,140.00	5,097.83	13,237.83
Accommodation 6780	157,700.00	2,700.00	10,170.00	12,870.00
Accommodation	15,750.00	-	-	-
Subsistence And Travelling Accommodation	15,750.00	-	-	-
Accommodation	25,000.00	3,696.00	1,704.61	5,400.61

Accommodation	50,000.00	-	-	-
Accommodation	12,000.00	-	-	-
Accommodation	21,220.00	-	300.00	300.00
Accommodation	30,000.00	-	-	-
Accommodation	10,000.00	-	-	-
Accommodation 6780	30,000.00	-	7,000.00	7,000.00
Subsistence And Travelling Accommodation	50,000.00	-	3,275.80	3,275.80
Subsistence And Travelling Accommodation	5,000.00	-	-	-
Accommodation	5,000.00	-	-	-
Accommodation	-	500.00	1,489.13	1,989.13
S & T Accommodation	50,000.00	-	-	-
Accommodation	40,000.00	3,808.00	-	3,808.00
Accommodation	25,400.00	-	-	-
Accommodation	31,006.00	-	-	-
Subsistence And Travelling Accommodation	18,000.00	-	-	-
Accommodation	45,000.00	-	3,292.80	3,292.80
Accommodation	20,000.00	-	16,555.56	16,555.56
Accommodation	67,000.00	-	1,937.60	1,937.60
Accommodation	10,000.00	-	-	-
Accommodation	18,000.00	-	-	-
Travel And Subsistence Accommodation	52,750.00	-	-	-
Travel And Subsistence Accommodation 6780	20,000.00	-	-	-
Subsistence And Travel Accommodation	60,000.00	3,556.52	6,228.52	9,785.04
Accommodation	12,500.00	-	-	-
Accommodation	30,000.00	-	-	-
Travel And Subsistence Accommodation	16,062.00	1,467.20	13,300.00	14,767.20
Accommodation 6780	50,000.00	3,234.40	13,749.99	16,984.39
Subsistence And Travelling Accommodation	55,000.00	7,617.39	-	7,617.39
Subsistence And Travelling Accommodation	38,000.00	-	11,995.20	11,995.20
Travel And Subsistence Accommodation 6780	31,650.00	1,680.43	8,672.00	10,352.43
Subsistence And Travelling Accommodation 6780	15,000.00	-	1,628.26	1,628.26
Travel And Subsistence Daily Allowance 6780	1,500.00	-	-	-
Travel And Subsistence Daily Allowance 6780	500.00	-	-	-

Daily Allowance	1,000.00	-	-	-
Subsistence And Traveling Daily Allowance	1,575.00	-	-	-
Daily Allowance	2,500.00	180.00	-	180.00
Daily Allowance	1,500.00	-	-	-
Daily Allowance	1,500.00	-	-	-
Daily Allowance	11,968.00	-	60.00	60.00
Daily Allowance	4,800.00	-	-	-
Daily Allowance	10,000.00	-	-	-
Daily Allowance	4,000.00	960.00	-	960.00
Subsistence And Travelling Daily Allowance	45,600.00	120.00	-	120.00
Subsistence And Travelling Daily Allowance	12,000.00	300.00	120.00	420.00
Subsistence And Travelling Daily Allowance	1,500.00	-	-	-
Daily Allowances	15,000.00	120.00	240.00	360.00
Daily Allowance	900.00	-	-	-
Daily Allowance	-	60.00	-	60.00
Daily Allowance	6,000.00	-	360.00	360.00
Daily Allowance	2,700.00	180.00	-	180.00
Daily Allowance	1,500.00	-	-	-
Subsistence And Travelling Daily Allowance	2,400.00	-	360.00	360.00
Daily Allowance	7,200.00	-	-	-
Daily Allowance	3,000.00	660.00	-	660.00
Daily Allowance	5,000.00	120.00	300.00	420.00
Daily Allowance	1,200.00	-	-	-
Travel And Subsistence Daily Allowances 6780	23,760.00	-	-	-
Daily Allowance	2,100.00	-	-	-
Daily Allowance	5,000.00	-	-	-
Travel And Subsistence Daily Allowance 6780	4,376.00	-	-	-
Travelling And Subsistence Daily Allowance 6780	500.00	-	-	-
Daily Allowances	2,220.00	-	-	-
Daily Allowances	3,000.00	720.00	-	720.00
Subsistence And Travelling Daily Allowance	5,000.00	-	-	-
Subsistence And Travelling Daily Allowance	15,000.00	480.00	240.00	720.00
Subsistence And Travelling Daily Allowance	6,500.00	-	-	-

Travel And Subsistence Daily Allowance 6780	6,000.00	1,080.00	120.00	1,200.00
Subsistence And Travelling Daily Allowance 6780	3,000.00	60.00	-	60.00
Travel And Subsistence Daily Allowance 6780	2,520.00	-	-	-
Daily Allowance	2,500.00	-	-	-
Daily Allowance	2,513.00	-	-	-
Subsistence And Travelling Daily Allowance	10,000.00	420.00	-	420.00
Daily Allowances 6780	15,000.00	720.00	600.00	1,320.00
Travel And Subsistence: Dailly Allowance	3,000.00	-	571.12	571.12
Travelling And Subsistence: Food and Beverage	3,500.00	-	-	-
Food And Beverages Served	4,835.00	-	-	-
Subsistence And Travelling Food and Beverages	20,000.00	1,260.00	-	1,260.00
Food Beverages Served	36,400.00	3,260.00	2,900.00	6,160.00
Travel And Subsistence Food and Beverages 6780	22,694.00	-	-	-
Travel And Subsistence Food and Beverage Served 6780	1,500.00	-	-	-
Food And Beverages Served	2,500.00	-	-	-
Subsistence And Travelling Food and Beverages	10,000.00	-	-	-
Food and Beverage Served	2,500.00	1,020.00	-	1,020.00
Food and Beverages 6780	5,000.00	-	-	-
Food and Beverages	4,000.00	-	-	-
Food and Beverages	2,000.00	-	-	-
Food and Beverage Served	10,000.00	-	-	-
Food and Beverages Served	3,500.00	-	-	-
Food and Beverages 6780	6,500.00	4,640.00	-	4,640.00
Food and Beverage Served	10,610.00	-	300.00	300.00
Subsistence And Travelling Food and Beverages	72,000.00	22,440.00	-	22,440.00
Subsistence And Travelling Food and Beverages	3,000.00	-	-	-
Food and Beverage	6,500.00	-	-	-
Food Beverages	6,000.00	-	2,040.00	2,040.00
Food Beverages	9,000.00	180.00	-	180.00
Subsistence And Travelling Food and Beverages	12,000.00	1,340.00	-	1,340.00
Subsistence And Travelling Food and Beverages	6,000.00	-	1,080.00	1,080.00
Food And Beverage Served	4,500.00	-	-	-
Food Beverage served	4,500.00	-	-	-

Subsistence And Travelling Food and Beverage Served	20,000.00	900.00	360.00	1,260.00
Food And Beverages Served0	6,050.00	1,980.00	-	1,980.00
Food And Beverage Served	20,000.00	-	180.00	180.00
Food Beverage served	4,800.00	-	-	-
Subsistence and Travelling Food and Beverage 6780	2,500.00	180.00	-	180.00
Travel And Subsistence Food and Beverages Served 6780	950.00	-	-	-
Food and Beverage Served	20,000.00	-	360.00	360.00
Food and Beverages	10,000.00	-	1,020.00	1,020.00
Travel And Subsistence Food and Beverage 6780	5,200.00	4,820.00	-	4,820.00
Travelling And Subsistence Food and Beverage 6780	2,205.00	-	-	-
Food and Beverages	8,520.00	-	-	-
Food Beverages	7,000.00	3,120.00	-	3,120.00
Subsistence And Travelling Food and Beverages	15,000.00	-	-	-
Travel And Subsistence Food and Beverage 6780	7,500.00	160.00	360.00	520.00
Food And Beverages Served	4,700.00	-	-	-
Travelling And Subsistence: Incidental Costs	1,000.00	-	-	-
Incidental Costs	1,575.00	-	-	-
Incidental Cost	2,412.00	-	-	-
Subsistence And Travelling Incidental Cost	3,000.00	-	490.00	490.00
Incidental Cost	5,500.00	-	-	-
Incidental Cost	900.00	-	-	-
Travel And Subsistence Incidental Costs 6780	4,431.00	-	-	-
Travelling And Subsistence Incidental Costs 6780	630.00	-	-	-
Incidental Cost	2,060.00	-	-	-
Incidental Costs	500.00	-	-	-
Subsistence And Travelling Incidental Costs	5,000.00	-	-	-
Travel And Subsistence Incidental Costs 6780	2,500.00	-	500.00	500.00
Travel And Subsistence Incidental Costs 6780	625.00	-	-	-
Substance And Travelling Incidental Costs 6780	1,500.00	-	-	-
Incidental Cost	1,500.00	-	-	-
Incidental Costs	1,200.00	-	-	-
Incidentals	3,000.00	-	-	-
Incidental Cost	1,500.00	-	-	-

Subsistence and Travelling Incidental Costs	7,000.00	-	-	-
Incidental Costs	1,500.00	-	-	-
Subsistence and Travelling Incidental Costs	1,200.00	-	-	-
Incidental Cost	-	-	355.00	355.00
Incidental Cost	5,000.00	-	-	-
Incidental Cost	600.00	-	-	-
Incidental Cost	5,000.00	-	710.82	710.82
Travel And Subsistence Incidental Costs 6780	9,025.00	-	-	-
Incidental Costs	1,000.00	-	-	-
Incidental Cost	1,000.00	-	-	-
Incidental Cost	1,200.00	-	-	-
Incidental Costs	530.00	-	-	-
Incidental Cost 6780	2,500.00	-	-	-
Subsistence And Travelling Incidental Cost	10,000.00	-	-	-
Subsistence And Travelling Incidental Costs	800.00	-	-	-
Other Transport Provider	2,450.00	-	-	-
Other Transport Shuttle	2,500.00	-	-	-
Subsistence And Travelling Other Transport Provider	2,000.00	-	-	-
Other Transport Provider Shuttle	2,000.00	-	-	-
Travel And Subsistence Shuttle 6780	3,500.00	-	-	-
Subsistence And Travelling Other Transport Provider Shuttle	3,000.00	-	-	-
Other Transport Providers Shuttle	5,000.00	-	-	-
Travel and Subsistence Shuttle 6780	2,520.00	-	-	-
Transport With Operator: Other Transport Provider	5,000.00	403.00	-	403.00
Other Transport Provider	10,610.00	-	-	-
Transport With Operator: Shuttle	10,000.00	-	-	-
Subsistence and Travelling Other Transport Provider Shuttle	15,000.00	-	-	-
Air Transport	12,500.00	-	4,730.09	4,730.09
Subsistence And Travelling Air Transport	80,000.00	-	15,705.88	15,705.88
Subsistence And Travelling Air Transport	40,000.00	-	-	-
Travel And Subsistence Air Transport 6780	31,650.00	-	-	-
Air Transport	8,800.00	-	-	-
Air Transport	11,000.00	-	-	-

Air Transport	10,000.00	-	-	-
Subsistence And Travelling Air Transport	12,000.00	-	-	-
Subsistence And Travelling Air Transport	10,000.00	-	-	-
Air Transport	33,000.00	-	6,017.39	6,017.39
Air Transport	10,000.00	-	9,518.88	9,518.88
Air Transport	50,000.00	7,317.39	-	7,317.39
Subsistence and Travelling Air Transport	50,000.00	-	17,444.78	17,444.78
Air Transport 6780	43,400.00	-	-	-
Air Transport	20,000.00	-	-	-
Travel and Subsistence Air Transport 6780	40,000.00	-	-	-
Travelling and Subsistence Air Transport 6780	9,000.00	-	-	-
Air Transport	20,300.00	-	-	-
Air Transport	37,000.00	-	14,700.00	14,700.00
Subsistence and Travelling Air Transport	45,000.00	-	3,358.88	3,358.88
Travel and Subsistence Air Transport	16,700.00	-	-	-
Travel and Subsistence Air Transport 6780	7,345.00	-	-	-
Travel and Subsistence Air Transport 6780	30,000.00	-	-	-
Subsistence and Travelling Road Transport	1,000.00	-	-	-
Other Transport Shuttle Provider	4,600.00	-	-	-
Subsistence And Travelling Road Transport with Operator	3,000.00	-	-	-
Travel And Subsistence Public Transport 6780	2,520.00	-	-	-
Travel And Subsistence Public Transport 6780	3,350.00	-	-	-
Travelling Road Transport	15,000.00	590.00	-	590.00
Subsistence And Travelling Road Transport	50,000.00	-	-	-
Travel And Subsistence Car Rental	11,000.00	-	-	-
Travelling And Subsistence Car Rental	2,500.00	-	-	-
Car Rental	7,350.00	-	1,158.98	1,158.98
Travel And Subsistence Car Rental	8,000.00	-	-	-
Travel And Subsistence Car Rental 6780	7,350.00	-	-	-
Car Rental	8,000.00	-	-	-
Car Rental	10,000.00	-	-	-
Car Rental	15,070.00	-	-	-
Subsistence and Travelling Car Rental	80,000.00	-	2,939.03	2,939.03

Car Rental	5,400.00	-	-	-
Car Rental	8,440.00	-	-	-
Car Rental	4,000.00	-	-	-
Subsistence And Travelling Car Rental	12,000.00	-	-	-
Subsistence And Travelling Car Rental	5,000.00	-	-	-
Subsistence And Travelling Car Rental	2,400.00	-	-	-
Car Rental	10,000.00	-	5,878.08	5,878.08
Substance and Travelling Car Rental 6780	7,500.00	-	-	-
Car Rental	24,000.00	1,928.01	-	1,928.01
Subsistence And Travelling Car Rental	50,000.00	-	-	-
Own Transport	8,000.00	-	-	-
Transport Without Operator: Own Transport	20,000.00	6,788.64	-	6,788.64
Own Transport 6780	68,500.00	2,962.08	416.24	3,378.32
Own Transport	80,000.00	11,538.56	7,537.05	19,075.61
Travel And Subsistence Own Transport 6780	42,000.00	5,904.80	4,840.00	10,744.80
Travelling And Substance Own Transport 6780	3,750.00	-	-	-
Own Transport	45,054.00	1,410.56	367.84	1,778.40
Own Transport	30,000.00	6,001.60	4,501.20	10,502.80
Subsistence And Travelling Own Transport	30,000.00	-	-	-
Travel And Subsistence Own Transport	22,155.00	15,754.20	4,225.51	19,979.71
Travel And Subsistence Own Transport 6780	15,000.00	-	-	-
Travelling And Subsistence: Transport Without Operator	15,000.00	546.92	1,936.00	2,482.92
Transport Without Operator Own Transport	50,000.00	7,303.56	4,470.23	11,773.79
Own Transport	20,000.00	4,772.24	-	4,772.24
Own Transport	12,500.00	-	-	-
Own Transport	10,000.00	4,530.24	1,481.04	6,011.28
Own Transport	6,500.00	-	-	-
Own Transport	708.00	-	-	-
Transport Without Operator Own	30,000.00	2,760.74	1,868.24	4,628.98
Own Transport 6780	10,000.00	-	1,950.00	1,950.00
Own Transport	21,220.00	-	1,500.40	1,500.40
Subsistence And Travelling Own Transport	80,000.00	19,811.08	2,642.64	22,453.72
Subsistence And Travelling Own Transport	40,000.00	1,525.57	1,322.28	2,847.85

Subsistence And Travelling Own Transport	10,000.00	-	-	-
Travel And Subsistence Own Transport 6780	31,650.00	2,390.96	7,598.80	9,989.76
Own Transport	6,500.00	-	-	-
Own Transport	38,000.00	367.84	4,627.04	4,994.88
Own Transport	41,384.00	10,381.80	2,052.16	12,433.96
Subsistence And Travelling Own Transport	80,000.00	13,323.55	6,807.92	20,131.47
Subsistence And Travelling Own Transport	15,000.00	-	1,355.20	1,355.20
Transport Without Operator St	10,000.00	-	-	-
Own Transport	82,000.00	4,120.40	6,911.52	11,031.92
Own Transport	5,000.00	-	-	-
Own Transport 67800	15,000.00	1,316.48	-	1,316.48
Own Transport	30,000.00	-	-	-
Substance And Travelling Own Transport 6780	10,000.00	1,345.52	-	1,345.52
Travel And Subsistence Own Transport 6780	5,200.00	-	-	-
Subsistence And Travel Own Transport	50,000.00	6,529.16	2,826.56	9,355.72
Travel And Subsistence Own Transport 6780	1,500.00	-	-	-
Subsistence And Travelling Own Transport	31,500.00	4,297.92	1,771.44	6,069.36
Subsistence And Travelling Own Transport	10,000.00	-	-	-
Incidental Costs	3,000.00	-	-	-
Travel And Subsistence Non-Employees Interviews 6780	37,980.00	-	3,639.68	3,639.68
Uniform And Protective Clothing	993,510.00	212,777.95	86,013.09	298,791.04
Special Programs: Protective Clothing	111,000.00	-	-	-
Remuneration Of Ward Committees	360,000.00	51,800.00	-	51,800.00
Workmen's Compensation Fund	15,000.00	-	-	-
Insurance Workmen's Compensation 6450	550,000.00	-	1,047,085.60	1,047,085.60

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M02 - Aug

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly actual	Year TD actual	Year TD	YTD	YTD %	Full Year
R thousands	1									
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		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		745	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		491	254	-	-	-	4	(4)	-100%	254
Vote 3 - CORPORATE SERVICES		991	3,700	-	-	-	300	(300)	-100%	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	-	-	-	-	-	-	2,700
Vote 5 -		12,042	-	-	250	852	-	852	0	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	-	14,477	22,569	57,491	(34,922)	-61%	121,064
Vote 7 - ELECTRICITY SERVICES		558	1,169	-	-	-	-	-	-	1,169
Vote 8 - WATER WORKS		26,548	10,891	-	11,847	11,847	1,815	10,032	553%	10,891
Vote 9 - FINANCIAL SERVICES		1,114	715	-	-	15	6	9	166%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	121,103	140,494	-	26,574	35,283	59,616	(24,333)	-41%	140,494
Total Capital Expenditure		121,103	140,494	-	26,574	35,283	59,616	(24,333)	-41%	140,494
Capital Expenditure - Functional Classification										
Governance and administration		2,468	3,225	-	-	15	1,365	(1,351)	-99%	3,225
Executive and council		1,188	254	-	-	-	4	(4)	-100%	254
Finance and administration		1,231	2,971	-	-	15	1,361	(1,346)	-99%	2,971
Internal audit		48	-	-	-	-	-	-	-	-
Community and public safety		13,131	2,500	-	250	852	-	852	00	2,500
Community and social services		896	2,500	-	-	-	-	-	-	2,500
Sport and recreation		9,604	-	-	250	364	-	364	0	-
Public safety		2,622	-	-	-	488	-	488	0	-
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
Economic and environmental services		17,663	17,895	-	6,237	13,496	7,741	5,755	74%	17,895
Planning and development		277	475	-	16	26	-	26	0	475
Road transport		17,385	17,420	-	6,221	13,471	7,741	5,729	74%	17,420
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		87,663	116,875	-	20,087	20,920	50,509	(29,589)	-59%	116,875
Energy sources		558	1,169	-	-	-	-	-	-	1,169
Water management		26,548	10,891	-	11,847	11,847	1,815	10,032	553%	10,891
Waste water management		57,199	102,114	-	8,240	9,073	48,694	(39,621)	-81%	102,114
Waste management		3,358	2,700	-	-	-	-	-	-	2,700
Other		180	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	121,103	140,494	-	26,574	35,283	59,616	(24,333)	-41%	140,494
Funded by:										
National Government		63,792	60,792	-	6,334	11,128	18,059	(6,931)	-38%	60,792
Provincial Government		41,951	64,382	-	19,960	22,394	39,075	(16,681)	-43%	64,382
District Municipality		2,129	-	-	-	488	-	488	0	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Depart Agencies,		1,835	1,347	-	186	330	466	(136)	-29%	1,347
Transfers recognised - capital		109,708	126,521	-	26,479	34,340	57,600	(23,260)	-40%	126,521
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,348	13,973	-	95	943	2,016	(1,073)	-53%	13,973
Total Capital Funding		121,057	140,494	-	26,574	35,283	59,616	(24,333)	-41%	140,494

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

For the month of Aug R26,574 million was spent on capital expenditure and the year-to-date expenditure of R35,283 million whilst the year-to-date budget is R59,616 million, and this gave a negative variance of R24,333 million which translates to -41%.

Table C6: Monthly Budget Statement Financial Position
EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M02 – Aug

Description	Re f	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		139,525	132,403	–	149,189	132,403
Trade and other receivables from exchange transactions		38,220	54,095	–	54,545	54,095
Receivables from non-exchange transactions		24,342	45,084	–	30,567	45,084
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,439	1,537	–	944	1,537
VAT		169,835	149,579	–	172,724	149,579
Other current assets		1,519	865	–	663	865
Total current assets		374,881	383,562	–	408,631	383,562
Non-current assets						
Investments		46	45	–	46	45
Investment property		242,891	258,541	–	241,515	258,541
Property, plant and equipment		1,254,937	1,275,464	–	1,283,119	1,275,464
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	0	0
Intangible assets		53	91	–	53	91
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		1,497,927	1,534,141	–	1,524,734	1,534,141
TOTAL ASSETS		1,872,808	1,917,702	–	1,933,365	1,917,702
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		973	0	–	973	0
Consumer deposits		2,828	2,877	–	2,858	2,877
Trade and other payables from exchange transactions		82,769	67,212	–	50,751	67,212
Trade and other payables from non-exchange transactions		112,559	79,963	–	97,748	79,963
Provision		15,051	16,146	–	18,036	16,146
VAT		162,888	145,481	–	169,478	145,481
Other current liabilities		2,985	–	–	–	–
Total current liabilities		380,054	311,680	–	339,844	311,680
Non-current liabilities						
Financial liabilities		(0)	–	–	29	–
Provision		73,320	77,465	–	73,320	77,465
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		62,083	55,221	–	62,083	55,221
Total non-current liabilities		135,403	132,686	–	135,432	132,686
TOTAL LIABILITIES		515,456	444,365	–	475,276	444,365
NET ASSETS	2	1,357,351	1,473,337	–	1,458,089	1,473,337
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,357,351	1,473,337	–	1,458,089	1,473,337
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,357,351	1,473,337	–	1,458,089	1,473,337

The above table shows that community wealth amounts to R1,458,089 billion, total liabilities R475,276 million and the total assets R1,933,365 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 Development Bank of Southern Africa loan is paid bi-annually in September and March.

The financial ratios relating to the statement of financial position for the month ending 31 Aug 2024 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.20	1.5 - 2:1	The ratio is below the norm, this is because of the price increases on monthly commitment such as Eskom and fuel. The decrease in collection rate is also a contributing factor. The municipality will be forced to utilize internal reserves to fund the shortfall on monthly commitments.
Remuneration excl Cllrs	2%	25% - 40%	The ratio is below the norm for the 1 st month of July
Contracted Services	2%	2% - 5%	The municipality is currently outsourcing the electrical services and operations and maintenance of the reverse osmosis plant. This is because of lack of expertise within the municipality and the salary scales of a grade 3 municipality do not entice the market with expertise.
Net operating surplus margin	42%	= or > 0%	The ratio is below the norm
Operating Expenditure Budget Implementation Indicator	56%	95% - 100%	The ratio is below the norm
Operating Revenue Budget Implementation Indicator	32%	95% - 100%	The ratio is below the norm

Table C7: Monthly Budget Statement Cash Flow

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M02 - Aug

Description	Ref	2023/24	Budget Year 2024/25							
		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	152,712	–	13,625	28,652	15,027	13,625	91%	152,712
Service charges		145,890	216,639	–	16,358	31,881	9,314	22,567	242%	216,639
Other revenue		106,886	48,807	–	41	87	46	41	89%	48,807
Government - operating		135,587	226,609	–	2,509	61,895	59,386	2,509	4%	226,609
Government - capital		105,514	126,491	–	330	25,472	25,142	330	1%	126,491
Interest		2,985	10,858	–	2,046	3,715	1,669	2,046	123%	10,858
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(563,337)	(642,908)	–	16,288	(31,971)	15,682	47,653	304%	(642,908)
Finance charges		(638)	(89)	–	–	(29)	(29)	0	-1%	(89)
Transfers and Grants		(16,571)	(5,168)	–	–	–	–	–		(5,168)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,880	133,951	–	51,198	119,702	126,237	6,535	5%	133,951
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	69	69	–	69		
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		
Decrease (increase) in non-current investments		(6)	–	–	–	–	–	–		
Payments										
Capital assets		123,891	(91,919)	(189,405)	(24,784)	(43,428)	(18,643)	24,785	-133%	(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123,885	(91,919)	(189,405)	(24,715)	(43,359)	(18,643)	24,716	-133%	(91,919)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		
Borrowing long term/refinancing		–	–	–	–	–	–	–		
Increase (decrease) in consumer deposits		–	215	–	37	64	27	37	137%	215
Payments										
Repayment of borrowing		–	–	1,477	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	215	1,477	37	64	27	(37)	-137%	215
NET INCREASE/ (DECREASE) IN CASH HELD		168,765	42,247	(187,928)	26,520	76,407	107,621			42,247
Cash/cash equivalents at beginning:		76,531	28,747	67,235		72,782	67,235			72,782
Cash/cash equivalents at month/year end:		245,296	70,994	(120,693)		149,189	174,856			115,029

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanations
EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M02 - Aug

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>R thousands</u> <u>Revenue</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 cash flow that is automated from the system reflects variances as a result it is not accurate	For the system cash flow extracted to be corrected certain procedures will require some changes. Internal investigations into discrepancies are concluded and will be communicated to Finance management team in the next meeting. The manual cash flow is in the meantime being prepared to reflect the accurate bank movements.
6	<u>Measurable performance</u>			
7	<u>Municipal Entities</u>			

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M02 – Aug

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		1.1%	8.8%	0.0%	0.0%	2.6%
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/		19.0%	13.7%	0.0%	14.5%	13.7%
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	98.6%	123.1 %	0.0%	120.2%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		36.7%	42.5%	0.0%	43.9%	42.5%
<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		12.3%	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))		0.0%	0.0%	0.0%	0.0%	0.0%
<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%	14%	14%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.9%	30.1%	0.0%	20.2%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.2%	7.1%	0.0%	2.4%	7.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.9%	9.0%	0.0%	0.0%	2.7%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational						

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - Aged Debtors – M02 - Aug

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			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	8,865	4,561	3,621	1,810	1,918	1,737	1,531	47,712	71,756	54,709	7	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,667	2,907	1,804	672	724	543	595	13,763	30,676	16,298	0	-	
Receivables from Non-exchange Transactions - Property Rates	1400	13,016	10,276	2,492	1,797	1,477	1,210	1,108	27,712	59,088	33,305	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	2,102	1,600	1,075	803	767	731	728	18,751	26,556	21,780	-	-	
Receivables from Exchange Transactions - Waste Management	1600	3,174	2,445	1,330	1,015	958	914	889	27,297	38,022	31,073	0	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,612	1,612	1,612	-	-	
Interest on Arrear Debtor Accounts	1810	1,540	1,438	1,355	1,297	1,246	1,194	1,153	34,803	44,027	39,693	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	138	61	200	164	201	197	195	9,698	10,855	10,456	-	-	
Total By Income Source	2000	38,502	23,288	11,877	7,560	7,291	6,527	6,200	181,348	282,593	208,925	7	-	
2022/23 - totals only		30,256	22,464	10,788	7,460	6,504	5,920	5,706	152,341	241,438	177,930	1	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	716	5,906	337	87	123	33	35	1,816	9,052	2,093	-	-	
Commercial	2300	6,575	2,785	1,395	912	1,008	866	861	27,925	42,325	31,571	0	-	
Households	2400	31,211	14,598	10,146	6,561	6,160	5,628	5,305	151,607	231,216	175,261	7	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	38,502	23,288	11,877	7,560	7,291	6,527	6,200	181,348	282,593	208,925	7	-	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at the end of August amount to R282,593 million.

Supporting Table: SC 4 - Creditors Age Analysis**EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M02 - Aug**

Description R thousands	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4,054	-	1,305	-	-	-	-	-	5,359	109
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4,054	-	1,305	-	-	-	-	-	5,359	109

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of Aug reflect at R5,359 million whereas July reflected at R3,871 million. The group of creditors outstanding is trade creditors.

Top 20 Creditors

CREDITOR NAME	AMOUNT
ESKOM HOLDINGS LIM	(12,898,729.94)
SIZWE AMANSI INVESTMENTS	(10,322,422.95)
LRC CIVILS CC	(3,058,178.95)
HLOMELANG MARKETING	(2,640,400.00)
BUTHESO CONSTRUCTION & PROJECTS	(2,503,325.70)
IBALA Consulting	(2,140,167.38)
PE FUEL DISTRIBUTORS	(1,811,980.45)
ALOE CONSULTING	(1,776,052.94)
NUWATER SYSTEMS	(1,571,881.89)
NOKONGO HOLDINGS P	(1,533,643.63)
KayJay's	(1,358,075.86)
CDR TECHNICAL (MONTHLY FIXED)	(1,331,089.15)
INTSINDE HOLDINGS	(1,214,043.98)
AMATOLA WATER BOAR	(1,114,223.61)
OKO 1020 TRADING	(1,070,376.76)
OFFICE OF THE COMPENSATION COMMISSIONER	(1,047,085.60)
THE DEPT PAYMASTER	(1,015,438.82)
NJH GROUP	(889,485.63)
MDJ CONSTRUCTION	(838,971.00)
MNYANI CIVILS AND GENERAL	(775,618.72)

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M02 – Aug

Investments by maturity Name of institution & investment ID	Re f	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commissi on 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														
Municipality														
FNB		3 Monthly	Call Acc	Yes						16,477	355	(2,314)	2,309	16,827
ABSA		Month to month	Call Acc	No						54,544	1,894	(62,679)	83,554	-
INVESTEC		Month to month	Call Acc	No						12,491	149	(6,328)	4,659	10,972
STD BANK		Month to month	Call Acc	No						50,681	1,102	(13,429)	-	38,353
Municipality sub-total										134,192	3,500	(84,751)	90,522	143,463
TOTAL INVESTMENTS AND INTEREST	2									134,192	3,500	(84,751)	90,522	143,463

Monies from the unconditional/conditional grants are invested in the call accounts for easy access.

The municipality holds internal investments by reinvesting the interest that is earned from other call accounts.

Funds for surety for Eskom and DBSA are invested in a three -months' notice account and the interest generated is transferred to the internal investment account.

Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M02 - Aug

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		132,784	142,182	-	2,500	60,994	101,688	(40,694)	-40.0%	142,182
Local Government Financial Management Grant	3	2,650	2,500	-	2,500	2,500	2,500	-		2,500
Municipal Infrastructure Grant		1,598	3,046	-	-	1,562	508	1,054	207.7%	3,046
Equitable Share		128,536	136,636	-	-	56,932	98,680	(41,748)	-42.3%	136,636
Provincial Government:		76,931	82,573	-	-	-	57,273	(57,273)	-100.0%	82,573
EC Human Settlement		74,181	79,215	-	-	-	53,915	(53,915)	-100.0%	79,215
Libraries and Archives Grant DESRAC		2,750	3,358	-	-	-	3,358	(3,358)	-100.0%	3,358
District Municipality:		(1,800)	-	-	-	-	-	-		-
Specify (Add grant description)		(1,800)	-	-	-	-	-	-		-
Other grant providers:		10,043	-	-	-	-	-	-		-
Housing Development Agency		10,043	-	-	-	-	-	-		-
Total Operating Transfers and Grants		217,957	224,754	-	2,500	60,994	158,961	(97,967)	-61.6%	224,754
Capital Transfers and Grants										
National Government:		58,968	60,792	-	-	25,136	23,486	1,650	7.0%	60,792
Municipal Infrastructure Grant		28,221	28,192	-	-	10,128	18,053	(7,925)	-43.9%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	-	976	-	976	0	-
Water Services Infrastructure Grant		26,962	32,600	-	-	14,032	5,433	8,599	158.3%	32,600
Provincial Government:		58,350	64,382	-	(251)	(251)	39,075	(39,326)	-100.6%	64,382
Municipal Disaster Relief Grant		11,250	-	-	(251)	(251)	-	(251)	0	-
Water Infrastructure Grant OTP		3,900	6,987	-	-	-	1,165	(1,165)	-100.0%	6,987
EC Human Settlement		43,200	57,394	-	-	-	37,910	(37,910)	-100.0%	57,394
District Municipality:		2,882	-	-	-	-	-	-		-
Public Safety		1,800	-	-	-	-	-	-		-
Public Safety		1,082	-	-	-	-	-	-		-
Other grant providers:		1,486	1,317	-	330	330	466	(136)	-29.1%	1,317
Expanded Public Works Program		1,486	1,317	-	330	330	466	(136)	-29.1%	1,317
Total Capital Transfers and Grants		121,686	126,491	-	79	25,215	63,027	(37,812)	-60.0%	126,491
TOTAL RECEIPTS OF TRANSFERS & GRANTS		339,642	351,245	-	2,579	86,209	221,988	(135,779)	-61.2%	351,245

Supporting table SC6 provides details of conditional and unconditional grants received (receipts).

Table SC6 is configured to report conditional and unconditional grants excluding subsidies and donations received by the municipality.

Supporting Table: SC 7 Transfers and grants – Expenditure

EC105 Ndlambe - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M02 - Aug

Description	Ref	Budget Year 2023/24								
		2022/23	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,141	5,546	-	199	523	3,008	(2,485)	-82.6%	5,546
Expanded Public Works Program Integrated Grant		-	-	-	-	0	-	0	0	-
Local Government Financial Management Grant	3	2,650	2,500	-	45	214	2,500	(2,286)	-91.5%	2,500
Municipal Infrastructure Grant		1,491	3,046	-	154	309	508	(199)	-39.2%	3,046
Provincial Government:		57,968	82,573	-	-	19,456	57,273	(37,817)	-66.0%	82,573
EC Human Settlement		55,207	79,215	-	-	18,237	53,915	(35,678)	-66.2%	79,215
Libraries and Archives Grant DESRAC		2,761	3,358	-	-	1,219	3,358	(2,139)	-63.7%	3,358
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	3,718	4,115	-	4,115	0	-
Housing Development Agency		-	-	-	3,718	4,115	-	4,115	0	-
Total Operating Transfers and Grants		62,109	88,118	-	3,918	24,094	60,281	(36,187)	-60.0%	88,118
Capital Transfers and Grants										
National Government:		71,366	60,792	-	3,772	12,620	23,486	(10,866)	-46.3%	60,792
Municipal Infrastructure Grant		28,328	28,192	-	3,772	9,211	18,053	(8,842)	-49.0%	28,192
Integrated National Electrification Program		-	-	-	-	0	-	0	0	-
Grant Regional Bulk Infrastructure Grant		3,784	-	-	-	1,650	-	1,650	0	-
Water Services Infrastructure Grant		39,253	32,600	-	-	1,759	5,433	(3,674)	-67.6%	32,600
Provincial Government:		(15,367)	64,382	-	18,983	24,673	39,075	(14,402)	-36.9%	64,382
Municipal Disaster Relief Grant		1,224	-	-	3,806	6,381	-	6,381	0	-
Water Infrastructure Grant OTP		3,900	6,987	-	-	1,618	1,165	453	38.9%	6,987
EC Human Settlement		(20,551)	57,394	-	15,177	15,311	37,910	(22,599)	-59.6%	57,394
Libraries and Archives Grant DESRAC		60	-	-	-	-	-	-	-	-
COGTA Disaster Grant		-	-	-	-	1,363	-	1,363	0	-
District Municipality:		2,192	-	-	-	488	-	488	0	-
Public Safety		2,192	-	-	-	488	-	488	0	-
Other grant providers:		1,486	1,317	-	186	330	466	(136)	-29.2%	1,317
Expanded Public Works Program		1,486	1,317	-	186	330	466	(136)	-29.2%	1,317
Total Capital Transfers and Grants		59,676	126,491	-	22,941	38,111	63,027	(24,916)	-39.5%	126,491
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		121,785	214,609	-	26,858	62,205	123,308	(61,103)	-49.6%	214,609

Supporting table SC7 provides details of conditional and unconditional grants expenditure. The details are presented in **Annexure A** of the document.

EC105 Ndlambe - Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved rollovers – M02 - Aug

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2022/23	Monthly Actual	Year TD actual	YTD variance	
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
Provincial Government:		0	0	0	-	
Libraries and Archives - DESRAC		0	0	0	-	
District Municipality:	3	-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Other grant providers:		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Total operating expenditure of Approved Roll-overs		0	0	0	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		0	0	0	-	
Water Services Infrastructure Grant		0	0	0	-	
District Municipality:		0	0	0	-	
Public Safety		0	0	0	-	
Other grant providers:		0	-	0	-	
Total capital expenditure of Approved Roll-overs		0	0	0	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		0	0	0	-	

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs
EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M02 - Aug

Summary of Employee and Councilors remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-TD actual	Year-TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,760	5,663	-	444	888	944	(56)	-6%	5,663
Pension and UIF Contributions		367	395	-	31	62	66	(4)	-6%	395
Medical Aid Contributions		138	151	-	12	23	25	(2)	-8%	151
Motor Vehicle Allowance		1,360	1,446	-	113	227	241	(14)	-6%	1,446
Cellphone Allowance		856	918	-	72	144	153	(9)	-6%	918
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,482	8,573	-	672	1,344	1,429	(85)	-6%	8,573
% increase	4		1.1%							1.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,413	6,960	-	484	969	1,160	(191)	-16%	6,960
Pension and UIF Contributions		1,069	1,157	-	91	181	193	(11)	-6%	1,157
Medical Aid Contributions		287	312	-	25	50	52	(2)	-4%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	-	-	-	-	-	-	1,091
Motor Vehicle Allowance		972	972	-	81	162	162	-	-	972
Cellphone Allowance		123	130	-	10	20	22	(1)	-6%	130
Housing Allowances		132	140	-	11	22	23	(1)	-6%	140
Other benefits and allowances		60	64	-	5	10	11	(1)	-6%	64
Payments in lieu of leave		639	515	-	-	-	86	(86)	-100%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	-	-	53	14	39	274%	85
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,826	11,426	-	707	1,468	1,723	(255)	-15%	11,426
% increase	4		5.5%							5.5%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	-	8,927	17,883	21,053	(3,170)	-15%	123,454
Pension and UIF Contributions		19,795	22,944	-	1,678	3,342	3,926	(583)	-15%	22,944
Medical Aid Contributions		14,930	17,673	-	1,295	2,586	2,980	(394)	-13%	17,673
Overtime		13,018	7,843	-	1,033	2,060	1,307	752	58%	7,843
Performance Bonus Motor		8,978	10,453	-	31	51	1,782	(1,731)	-97%	10,453
Vehicle Allowance		5,226	5,106	-	474	931	969	(38)	-4%	5,106
Cellphone Allowance		320	325	-	26	52	60	(7)	-12%	325
Housing Allowances		491	507	-	40	80	90	(10)	-11%	507
Other benefits and allowances		4,191	3,191	-	314	630	532	98	18%	3,191
Payments in lieu of leave		921	245	-	63	102	41	62	151%	245
Long service awards		2,540	18	-	158	217	3	214	7125	18
Post-retirement benefit obligations		10,158	-	-	237	474	-	474	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	-	80	149	153	(4)	-3%	897
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		187,144	192,654	-	14,356	28,556	32,894	(4,338)	-13%	192,654
% increase	4		2.9%							2.9%
Total Parent Municipality		206,451	212,653	-	15,735	31,367	36,045	(4,678)	-13%	212,653
Unpaid salary, allowances & benefits in arrears:										

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 August 2024 amounts to R31,367 million and the year- to-date budget is R36,045 million and the expenditure for remuneration of councilors amounts to R672 million while the year-to-date budget is R1,429 million. The actual year-to-date expenditure for senior managers is R707 million and the year-to-date budget thereof is R1,723 million. The year-to-date actual for other municipal staff is R14,356 million and the year-to-date budget is R32,894 million. It must be noted that the year-to-date actual amount for continued members is R473,621 million and 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 – M02 - Aug

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

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		15,027	13,625											152,712	161,875	171,587
Service charges - electricity revenue		9,314	10,017											108,158	114,755	122,213
Service charges - water revenue		3,281	3,241											62,248	66,990	72,128
Service charges - sanitation revenue		1,167	1,116											18,883	20,927	22,365
Service charges - refuse		1,762	1,984											27,350	28,090	28,976
Rental of facilities and equipment		46	41											1,260	1,337	1,424
Interest earned - external investments		1,669	2,046											10,858	11,520	12,269
Interest earned - outstanding debtors		-	-											-	-	-
Dividends received		-	-											-	-	-
Fines, penalties and forfeits		18	10											399	423	451
Licences and permits		1,166	1,000											6,613	7,016	7,472
Agency services		-	-											-	-	-
Transfer receipts - operating		59,386	2,509											226,609	152,925	157,838
Other revenue		4,586	4,790											40,535	26,428	26,593
Cash Receipts by Source		97,419	40,379	-	-	-	-	-	-	-	-	-	-	655,625	592,286	623,316
Other Cash Flows by Source																
Transfer receipts - capital		25,142	330											125,174	55,633	63,736
Contributions & Contributed assets		-	-											1,317	-	-
Proceeds on disposal of PPE		-	69											-	-	-
Short term loans		-	-											-	-	-
Borrowing long term/refinancing		-	-											-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M02

Increase in consumer deposits	27	37												215	73	239
Receipt of non-current receivables	-	-												-	-	-
Change in non-current investments	-	-												-	-	-
Total Cash Receipts by Source	122,588	40,815	-	-	-	-	-	-	-	-	-	-	-	782,331	647,992	687,291
Cash Payments by Type																
Employee related costs	15,682	16,288												208,137	219,764	231,807
Remuneration of councillors	677	677												8,933	9,499	10,103
Interest paid	29	-												89	-	-
Bulk purchases - Electricity	10,786	12,900												102,314	108,461	115,611
Acquisition - Water & other inventory	5,804	8,635												52,397	55,352	58,817
Contracted services	8,919	10,197												200,670	107,538	111,851
Grants and subsidies paid - other municipalities	-	-												-	-	-
Grants and subsidies paid - other	-	-												5,168	3,870	4,060
Other expenditure	12,243	7,622												70,458	71,302	75,413
Cash Payments by Type	54,141	56,320	-	-	-	-	-	-	-	-	-	-	-	648,166	575,786	607,662
Other Cash Flows/Payments by Type																
Capital assets	18,643	24,784												148,425	63,473	70,158
Repayment of borrowing	-	-												-	-	-
Other Cash Flows/Payments	(51)	(96)												-	-	-
Total Cash Payments by Type	72,734	81,008	-	-	-	-	-	-	-	-	-	-	-	796,591	639,259	677,820
NET INCREASE/(DECREASE) IN CASH HELD	49,854	(40,193)	-	-	-	-	-	-	-	-	-	-	-	(14,260)	8,733	9,471
Cash/cash equivalents at the month/year beginning:	139,527	189,382												139,410	125,150	133,883
Cash/cash equivalents at the month/year end:	189,382	149,189												125,150	133,883	143,354

EC105 Ndlambe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M02 – Aug

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	1,492	44,739	–	8,709	8,709	44,739	36,030	80.5%	6%
August	1,639	14,877	–	26,574	35,283	59,616	24,333	40.8%	25%
September	7,216	18,068	–	–	–	77,684	–	–	–
October	5,315	11,295	–	–	–	88,979	–	–	–
November	16,636	9,403	–	–	–	98,381	–	–	–
December	15,591	7,321	–	–	–	105,703	–	–	–
January	4,903	6,914	–	–	–	112,617	–	–	–
February	6,535	5,575	–	–	–	118,193	–	–	–
March	10,557	5,575	–	–	–	123,768	–	–	–
April	8,576	5,575	–	–	–	129,343	–	–	–
May	20,584	5,575	–	–	–	134,919	–	–	–
June	22,060	5,575	–	–	–	140,494	–	–	–
Total Capital expenditure	121,103	140,494	–	35,283					

Supporting table SC12 provides information on the monthly trends for capital expenditure.

In terms of this table the capital expenditure for the month of Aug amounts to R26,574 million. The year-to-date actual expenditure incurred is R35,283 million whilst the year-to-date budget is R59,616 million that gives 40.8% of variance.

Supporting Table: SC 13(a) Capital Expenditure on New Assets

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M02 - Aug

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									
Capital expenditure on new assets by Asset Class/Sub-class		21,498	113,005	-	3,658	4,357	50,509	46,152	91.4%	113,005
Infrastructure										
Roads Infrastructure		252	-	-	-	-	-	-	-	-
Roads		252	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		9,431	10,891	-	2,871	2,871	1,815	(1,056)	-58.2%	10,891
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	-	1,407	1,407	1,815	(408)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	-	1,435	1,435	-	1,435	0	-
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	-	30	30	-	30	0	-
Sanitation Infrastructure		11,773	102,114	-	787	1,485	48,694	47,209	97.0%	102,114
Pump Station		488	-	-	509	947	-	947	0	-
Reticulation		160	57,394	-	-	-	37,910	(37,910)	(0)	57,394
Waste Water Treatment Works		2,267	39,377	-	278	278	6,784	(6,506)	(0)	39,377
Outfall Sewers		8,858	5,342	-	-	261	4,000	(3,739)	(0)	5,342
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		42	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
R thousands	1								%	
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		42	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-

EC105: Ndlambe Local Municipality: Monthly Budget Statement M02

Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		141	2,500	-	-	-	-	-	-	2,500
Operational Buildings		141	2,500	-	-	-	-	-	-	2,500
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		141	2,500	-	-	-	-	-	-	2,500
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
R thousands	1								%	
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		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
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 new assets	1	21,638	115,505	-	3,658	4,357	50,509	46,152	91.4%	115,505

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 – August

Description R thousands	Ref 1	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail 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		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

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									
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Purls</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution</i>		-	-	-	-	-	-	-	-	-
<i>Facilities Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		183	-	-	-	-	-	-	-	-
<i>Monuments Historic</i>		183	-	-	-	-	-	-	-	-
<i>Buildings Works of Art Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing</i>		-	-	-	-	-	-	-	-	-
<i>Plant Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights Effluent</i>		-	-	-	-	-	-	-	-	-
<i>Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications Load Settlement</i>		-	-	-	-	-	-	-	-	-
<i>Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
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 renewal of existing assets	1	183	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 - August

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		19,841	34,035	-	1,104	2,353	7,146	4,793	67.1%	34,035
Infrastructure										
Roads Infrastructure		436	7,350	-	594	1,183	2,908	1,725	59.3%	7,350
Roads		436	7,350	-	594	1,183	2,908	(1,725)	(0)	7,350
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	-	27	27	-	(27)	#DIV/0!	550
Drainage Collection		1,047	550	-	27	27	-	27	#DIV/0!	550
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		11,297	18,815	-	20	219	3,136	2,916	93.0%	18,815
Dams and Weirs		83	100	-	-	46	17	29	0	100
Boreholes		75	250	-	-	-	42	(42)	(0)	250
Reservoirs		-	85	-	-	-	14	(14)	(0)	85
Pump Stations		634	1,580	-	(10)	123	263	(140)	(0)	1,580
Water Treatment Works		10,505	16,800	-	30	51	2,800	(2,749)	(0)	16,800
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	-	60	117	33	(84)	-251.1%	920
Pump Station		1,030	920	-	60	117	33	84	0	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	-	403	806	1,068	263	24.6%	6,400
Landfill Sites		5,936	6,400	-	403	806	1,068	(263)	(0)	6,400
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail 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		162	200	-	-	49	38	(10)	-26.9%	200
Community Facilities		-	50	-	-	-	8	8	100.0%	50
Halls		-	-	-	-	-	-	-	-	-

Description	Re f	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									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	50	-	-	-	8	(8)	(0)	50
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution		-	-	-	-	-	-	-	-	-
Facilities Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		162	150	-	-	49	30	(19)	-62.2%	150
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	-	-	49	30	19	0	150
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		51	55	-	-	-	14	14	100.0%	55
Revenue Generating		51	55	-	-	-	14	14	100.0%	55
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		51	55	-	-	-	14	(14)	(0)	55
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,480	4,593	-	585	690	879	189	21.5%	4,593
Operational Buildings		4,480	4,593	-	585	690	879	189	21.5%	4,593
Municipal Offices		4,480	4,593	-	585	690	879	(189)	(0)	4,593
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
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		30	57	-	10	10	8	(2)	-20.9%	57
Computer Equipment		30	57	-	10	10	8	2	0	57
Furniture and Office Equipment		112	346	-	3	7	103	97	93.4%	346
Furniture and Office Equipment		112	346	-	3	7	103	(97)	(0)	346

Description	Re f	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecast
R thousands	1									
Machinery and Equipment		3,599	4,937	-	6	279	227	(52)	-23.1%	4,937
Machinery and Equipment		3,599	4,937	-	6	279	227	52	0	4,937
Transport Assets		4,313	4,296	-	181	248	514	266	51.8%	4,296
Transport Assets		4,313	4,296	-	181	248	514	(266)	(0)	4,296
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 Repairs and Maintenance Expenditure	1	32,588	48,519	-	1,888	3,635	8,930	5,295	59.3%	48,519

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 - August

Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		32,068	39,544	-	2,880	5,549	6,591	1,041	15.8%	39,544
Roads Infrastructure		12,731	15,180	-	1,192	2,232	2,530	298	11.8%	15,180
Roads		11,919	14,515	-	1,077	2,066	2,419	(354)	(0)	14,515
Road Structures		786	660	-	105	156	110	46	0	660
Road Furniture		25	5	-	10	10	1	9	0	5
Capital Spares		1	-	-	0	0	-	0	0	-
Storm water Infrastructure		9	-	-	1	1	-	(1)	0	-
Drainage Collection		9	-	-	1	1	-	1	0	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	-	318	637	628	(9)	-1.5%	3,767
Power Plants		37	37	-	3	6	6	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	-	30	60	59	1	0	353
MV Substations		629	629	-	53	107	105	2	0	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	-	1	2	2	0	0	12
LV Networks		98	98	-	8	17	16	0	0	98
Capital Spares		2,638	2,638	-	223	446	440	7	0	2,638
Water Supply Infrastructure		9,917	14,630	-	947	1,767	2,438	671	27.5%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	-	3	6	6	0	0	37
Reservoirs		28	28	-	2	5	5	0	0	28
Pump Stations		954	954	-	81	162	159	3	0	954
Water Treatment Works		6,672	11,386	-	671	1,216	1,898	(682)	(0)	11,386
Bulk Mains		180	180	-	15	31	30	0	0	180
Distribution		1,749	1,749	-	148	296	291	5	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	-	4	8	8	0	0	48
Capital Spares		250	248	-	22	43	41	2	0	248
Sanitation Infrastructure		5,644	5,967	-	422	912	994	82	8.3%	5,967
Pump Station		389	389	-	33	66	65	1	0	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,695	5,272	-	342	752	879	(127)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	-	47	95	51	44	0	305
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail 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		418	418	-	35	71	70	(1)	-1.6%	418
Community Facilities		0	0	-	0	0	0	0	0.2%	0
Halls		-	-	-	-	-	-	-	-	-

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	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution		-	-	-	-	-	-	-	-	-
Facilities Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	-	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		418	418	-	35	71	70	(1)	-1.6%	418
Indoor Facilities		64	64	-	5	11	11	0	0	64
Outdoor Facilities		270	270	-	23	46	45	1	0	270
Capital Spares		83	83	-	7	14	14	0	0	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,179	1,180	-	100	200	197	(3)	-1.5%	1,180
Revenue Generating		1,179	1,180	-	100	200	197	(3)	-1.5%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	-	100	200	197	3	0	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,321	4,379	-	358	721	730	9	1.2%	4,379
Operational Buildings		4,321	4,379	-	358	721	730	9	1.2%	4,379
Municipal Offices		4,307	4,359	-	356	719	727	(8)	(0)	4,359
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing		6	6	-	0	1	1	0	0	6
Plant Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	14	-	1	1	2	(1)	-	14
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		38	19	-	(2)	(0)	3	3	100.1%	19
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		38	19	-	(2)	(0)	3	3	100.1%	19
Water Rights Effluent		-	-	-	-	-	-	-	-	-
Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		38	19	-	(2)	(0)	3	(3)	(0)	19
Load Settlement Software		-	-	-	-	-	-	-	-	-
Applications Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		696	719	-	53	119	120	1	0.4%	719
Computer Equipment		696	719	-	53	119	120	(1)	(0)	719
Furniture and Office Equipment		450	573	-	41	95	95	1	0.5%	573
Furniture and Office Equipment		450	573	-	41	95	95	(1)	(0)	573

Description	Re f	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD varianc e	YTD varianc e %	Full Year Forecast
R thousands	1									
Machinery and Equipment		466	516	-	25	70	86	16	18.8%	516
Machinery and Equipment		466	516	-	25	70	86	(16)	(0)	516
Transport Assets		3,515	4,088	-	133	473	681	209	30.6%	4,088
Transport Assets		3,515	4,088	-	133	473	681	(209)	(0)	4,088
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	43,150	51,434	-	3,624	7,297	8,572	1,275	14.9%	51,434

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 - August

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	17,420	-	(378)	(789)	7,741	8,531	110.2%	17,420
Roads Infrastructure		-	17,420	-	(736)	(855)	7,741	8,596	111.0%	17,420
Roads		-	17,420	-	(736)	(855)	7,741	(8,596)	(0)	17,420
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	358	65	-	(65)	0	-
Pump Station		-	-	-	358	65	-	65	0	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail 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		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

Description	Re f	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution		-	-	-	-	-	-	-	-	-
Facilities Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		92,653	-	-	214	155	-	(155)	0	-
Monuments		92,653	-	-	214	155	-	155	0	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

Description	Re f	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecast
R thousands	1									
Machinery and Equipment		-	-	-	-	-	-	-		-
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	92,653	17,420	-	(164)	(635)	7,741	8,376	108.2%	17,420

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.

