



# NDLAMBE LOCAL MUNICIPALITY

## MONTHLY BUDGET STATEMENT REPORT SEPTEMBER 2023

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Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585

Due date: 14 October 2023

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

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## ABBREVIATIONS/GLOSSARY

|             |                                  |
|-------------|----------------------------------|
| <b>MFMA</b> | Municipal Finance Management Act |
| <b>IYM</b>  | In-Year Monitoring               |
| <b>YTD</b>  | 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 30 SEPTEMBER 2023**

## 1. Purpose

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

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

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

## 2. Vision of Ndlambe Local Municipality

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

### **3. Background**

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

Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending 31 August 2023, the ten-working day reporting limit expires on 14 October 2023.

**IN YEAR BUDGET STATEMENT TABLES**

**Table C1 – Budget Statement Summary**

**EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M03 September**

| Description   | 2022/23          | Budget Year 2023/24 |                   |                    |                    |                    |                     |                 |                    |
|---|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|   | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b><u>Financial Performance</u></b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates  | 134 278          | 154 154             | –                 | 11 265             | 37 945             | 38 538             | (594)               | -2%             | 154 154            |
| Service charges   | 166 316          | 206 426             | –                 | 11 836             | 45 858             | 51 606             | (5 749)             | -11%            | 206 426            |
| Investment revenue  | 4 279            | 6 893               | –                 | 822                | 2 268              | 1 723              | 544                 | 32%             | 6 893              |
| Transfers and subsidies - Operational   | 116 128          | 137 300             | –                 | 59 532             | 75 727             | 59 444             | 16 284              | 27%             | 137 300            |
| Other own revenue   | 27 718           | 45 079              | –                 | 2 723              | 7 992              | 11 270             | (3 278)             | -29%            | –                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                            | <b>448 719</b>   | <b>549 852</b>      | <b>–</b>          | <b>86 178</b>      | <b>169 789</b>     | <b>162 582</b>     | <b>7 208</b>        | <b>4%</b>       | <b>549 852</b>     |
| Employee costs  | 164 670          | 196 957             | –                 | 15 335             | 44 835             | 49 239             | (4 405)             | -9%             | 196 957            |
| Remuneration of Councillors   | 7 813            | 8 464               | –                 | 1 157              | 2 436              | 2 116              | 320                 | 15%             | 8 464              |
| Depreciation and amortisation   | 58 132           | 49 076              | –                 | 4 145              | 12 749             | 13 151             | (402)               | -3%             | 49 076             |
| Interest  | 6 697            | 196                 | –                 | 69                 | 69                 | 110                | (41)                | -38%            | 196                |
| Inventory consumed and bulk purchases   | 106 655          | 121 829             | –                 | 15 177             | 29 840             | 30 457             | (617)               | -2%             | 121 829            |
| Transfers and subsidies   | 3 350            | 3 980               | –                 | 321                | 1 454              | 995                | 459                 | 46%             | 3 980              |
| Other expenditure   | 178 203          | 180 269             | –                 | 23 275             | 56 205             | 52 562             | 3 643               | 7%              | 180 269            |
| <b>Total Expenditure</b>  | <b>525 519</b>   | <b>560 770</b>      | <b>–</b>          | <b>59 478</b>      | <b>147 587</b>     | <b>148 631</b>     | <b>(1 044)</b>      | <b>-1%</b>      | <b>560 770</b>     |
| <b>Surplus/(Deficit)</b>  | <b>(76 800)</b>  | <b>(10 918)</b>     | <b>–</b>          | <b>26 700</b>      | <b>22 202</b>      | <b>13 951</b>      | <b>8 251</b>        | <b>59%</b>      | <b>(10 918)</b>    |
| Transfers and subsidies - capital (monetary allocations)  | 93 862           | 63 644              | –                 | 7 984              | 11 472             | 62 530             | (51 058)            | -82%            | 63 644             |
| Transfers and subsidies - capital (in-kind)   | 5 024            | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b> | <b>22 086</b>    | <b>52 726</b>       | <b>–</b>          | <b>34 684</b>      | <b>33 674</b>      | <b>76 480</b>      | <b>(42 807)</b>     | <b>-56%</b>     | <b>52 726</b>      |
| <b>Surplus/ (Deficit) for the year</b>  | <b>22 086</b>    | <b>52 726</b>       | <b>–</b>          | <b>34 684</b>      | <b>33 674</b>      | <b>76 480</b>      | <b>(42 807)</b>     | <b>-56%</b>     | <b>52 726</b>      |
| <b><u>Capital expenditure &amp; funds sources</u></b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>  | <b>106 379</b>   | <b>79 930</b>       | <b>–</b>          | <b>7 237</b>       | <b>10 368</b>      | <b>75 192</b>      | <b>(64 824)</b>     | <b>-86%</b>     | <b>79 930</b>      |
| Capital transfers recognised  | 83 698           | 63 644              | –                 | 7 086              | 10 131             | 63 644             | (53 513)            | -84%            | 63 644             |
| Borrowing   | –                | –                   | –                 | –                  | –                  | –                  | –                   | -98%            | –                  |
| Internally generated funds  | <b>26 543</b>    | <b>16 285</b>       | <b>–</b>          | <b>151</b>         | <b>237</b>         | <b>11 548</b>      | <b>(11 310)</b>     |                 | <b>16 285</b>      |
| <b>Total sources of capital funds</b>   | <b>110 242</b>   | <b>79 930</b>       | <b>–</b>          | <b>7 237</b>       | <b>10 368</b>      | <b>75 192</b>      | <b>(64 824)</b>     | <b>-86%</b>     | <b>79 930</b>      |
| <b><u>Financial position</u></b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets  | 247 529          | 296 342             | –                 |                    | 342 512            |                    |                     |                 | 296 342            |
| Total non current assets  | 1 352 095        | 1 418 909           | –                 |                    | 1 442 682          |                    |                     |                 | 1 418 909          |
| Total current liabilities   | 220 190          | 234 470             | –                 |                    | 285 303            |                    |                     |                 | 234 470            |
| Total non current liabilities   | 113 170          | 110 673             | –                 |                    | 124 396            |                    |                     |                 | 110 673            |
| Community wealth/Equity   | <b>1 269 272</b> | <b>1 370 107</b>    | <b>–</b>          |                    | <b>1 375 495</b>   |                    |                     |                 | <b>1 370 107</b>   |
| <b><u>Cash flows</u></b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating  | 44 853           | 87 270              | –                 | 82 897             | 55 620             | 93 555             | 37 935              | 41%             | 87 270             |
| Net cash from (used) investing  | 123 885          | (91 919)            | –                 | (7 923)            | (12 463)           | (22 980)           | (10 516)            | 46%             | (91 919)           |
| Net cash from (used) financing  | –                | (1 419)             | –                 | (986)              | (932)              | (1 007)            | (74)                | 7%              | (1 419)            |
| <b>Cash/cash equivalents at the month/year end</b>  | <b>245 270</b>   | <b>22 679</b>       | <b>–</b>          | <b>–</b>           | <b>109 460</b>     | <b>98 315</b>      | <b>(11 144)</b>     | <b>-11%</b>     | <b>61 168</b>      |
| <b>Debtors &amp; creditors analysis</b>   | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source  | 30 389           | 15 105              | 16 916            | 8 922              | 6 398              | 5 901              | 5 432               |                 | 242 297            |
| <b>Creditors Age Analysis</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors   | 1 413            | –                   | –                 | –                  | –                  | –                  | –                   | 0%              | 1 413              |

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) – M03 September**

| Description                                | Re<br>Y | 2022/23        | Budget Year<br>2023/24 |          |                   |                  |                |                 |             |                |
|--|---------|----------------|------------------------|----------|-------------------|------------------|----------------|-----------------|-------------|----------------|
|  |         | Audited        | Original               | Adjusted | Monthly<br>actual | YearTD<br>actual | YearTD         | YTD             | YTD<br>%    | Full Year      |
| <b>R thousands</b>                         | 1       |                |                        |          |                   |                  |                |                 |             |                |
| <b>Revenue - Functional</b>                |         |                |                        |          |                   |                  |                |                 |             |                |
| <b>Governance and administration</b>       |         | <b>204 390</b> | <b>231 585</b>         | –        | <b>37 278</b>     | <b>66 976</b>    | <b>69 984</b>  | (3 008)         | -4%         | <b>231 585</b> |
| Executive and council                      |         | 5 133          | 4 100                  | –        | 1 705             | 2 048            | 1 707          | 341             | 20%         | 4 100          |
| Finance and administration                 |         | 199 257        | 227 485                | –        | 35 573            | 64 928           | 68 276         | (3 349)         | -5%         | 227 485        |
| Internal audit                             |         | –              | –                      | –        | –                 | –                | –              | –               | –           | –              |
| <b>Community and public safety</b>         |         | <b>10 278</b>  | <b>20 545</b>          | –        | <b>10 898</b>     | <b>27 176</b>    | <b>14 853</b>  | 12 322          | 83%         | <b>20 545</b>  |
| Community and social services              |         | 2 831          | 3 578                  | –        | 273               | 624              | 894            | (271)           | -30%        | 3 578          |
| Sport and recreation                       |         | 1 822          | 11 225                 | –        | 3 664             | 3 711            | 11 026         | (7 315)         | -66%        | 11 225         |
| Public safety                              |         | 62             | 1 900                  | –        | 7                 | 31               | 1 825          | (1 794)         | -98%        | 1 900          |
| Housing                                    |         | 4 281          | 1 948                  | –        | 6 949             | 22 669           | 487            | 22 182          | 4556%       | 1 948          |
| Health                                     |         | 1 282          | 1 894                  | –        | 5                 | 141              | 621            | (479)           | -77%        | 1 894          |
| <b>Economic and environmental services</b> |         | <b>18 301</b>  | <b>20 784</b>          | –        | <b>3 814</b>      | <b>5 866</b>     | <b>14 189</b>  | (8 323)         | -59%        | <b>20 784</b>  |
| Planning and development                   |         | 11 515         | 5 214                  | –        | 713               | 1 690            | 1 304          | 386             | 30%         | 5 214          |
| Road transport                             |         | 5 641          | 13 752                 | –        | 2 989             | 3 960            | 12 431         | (8 471)         | -68%        | 13 752         |
| Environmental protection                   |         | 1 145          | 1 818                  | –        | 112               | 216              | 455            | (239)           | -53%        | 1 818          |
| <b>Trading services</b>                    |         | <b>311 369</b> | <b>325 816</b>         | –        | <b>42 118</b>     | <b>81 109</b>    | <b>122 393</b> | <b>(41 285)</b> | -34%        | <b>325 816</b> |
| Energy sources                             |         | 108 156        | 98 117                 | –        | 7 014             | 23 192           | 25 596         | (2 405)         | -9%         | 98 117         |
| Water management                           |         | 112 741        | 107 238                | –        | 19 148            | 30 539           | 34 093         | (3 554)         | -10%        | 107 238        |
| Waste water management                     |         | 55 682         | 75 967                 | –        | 11 100            | 17 051           | 50 604         | (33 553)        | -66%        | 75 967         |
| Waste management                           |         | 34 790         | 44 494                 | –        | 4 857             | 10 327           | 12 100         | (1 773)         | -15%        | 44 494         |
| <b>Other</b>                               | 4       | <b>3 267</b>   | <b>14 765</b>          | –        | <b>53</b>         | <b>135</b>       | <b>3 691</b>   | <b>(3 557)</b>  | <b>-96%</b> | <b>14 765</b>  |
| <b>Total Revenue - Functional</b>          | 2       | <b>547 605</b> | <b>613 496</b>         | –        | <b>94 162</b>     | <b>181 261</b>   | <b>225 111</b> | <b>(43 850)</b> | <b>-19%</b> | <b>613 496</b> |
| <b>Expenditure - Functional</b>            |         |                |                        |          |                   |                  |                |                 |             |                |
| <b>Governance and administration</b>       |         | <b>128 673</b> | <b>153 490</b>         | –        | <b>13 133</b>     | <b>36 746</b>    | <b>39 147</b>  | (2 400)         | -6%         | <b>153 490</b> |
| Executive and council                      |         | 36 782         | 46 363                 | –        | 3 851             | 10 936           | 11 591         | (655)           | -6%         | 46 363         |
| Finance and administration                 |         | 84 876         | 98 904                 | –        | 9 032             | 24 582           | 25 500         | (918)           | -4%         | 98 904         |
| Internal audit                             |         | 7 015          | 8 223                  | –        | 250               | 1 229            | 2 056          | (827)           | -40%        | 8 223          |
| <b>Community and public safety</b>         |         | <b>39 687</b>  | <b>45 879</b>          | –        | <b>12 157</b>     | <b>31 979</b>    | <b>11 479</b>  | 20 500          | 179%        | <b>45 879</b>  |
| Community and social services              |         | 10 466         | 12 170                 | –        | 868               | 2 401            | 3 052          | (651)           | -21%        | 12 170         |
| Sport and recreation                       |         | 14 800         | 15 969                 | –        | 1 087             | 3 170            | 3 992          | (822)           | -21%        | 15 969         |
| Public safety                              |         | 8 361          | 11 607                 | –        | 1 001             | 2 816            | 2 902          | (86)            | -3%         | 11 607         |
| Housing                                    |         | 2 975          | 3 546                  | –        | 9 058             | 23 212           | 887            | 22 326          | 2518%       | 3 546          |
| Health                                     |         | 3 085          | 2 586                  | –        | 143               | 380              | 647            | (267)           | -41%        | 2 586          |
| <b>Economic and environmental services</b> |         | <b>84 555</b>  | <b>87 873</b>          | –        | <b>7 219</b>      | <b>22 945</b>    | <b>22 851</b>  | 94              | 0%          | <b>87 873</b>  |
| Planning and development                   |         | 26 354         | 26 545                 | –        | 2 011             | 6 017            | 7 519          | (1 502)         | -20%        | 26 545         |
| Road transport                             |         | 55 263         | 58 371                 | –        | 5 010             | 16 310           | 14 593         | 1 718           | 12%         | 58 371         |
| Environmental protection                   |         | 2 937          | 2 956                  | –        | 198               | 618              | 739            | (121)           | -16%        | 2 956          |
| <b>Trading services</b>                    |         | <b>270 071</b> | <b>270 512</b>         | –        | <b>26 740</b>     | <b>54 858</b>    | <b>74 400</b>  | <b>(19 542)</b> | -26%        | <b>270 512</b> |
| Energy sources                             |         | 115 234        | 108 986                | –        | 12 638            | 22 084           | 27 350         | (5 266)         | -19%        | 108 986        |
| Water management                           |         | 86 899         | 101 507                | –        | 8 674             | 19 103           | 31 148         | (12 044)        | -39%        | 101 507        |
| Waste water management                     |         | 30 579         | 24 749                 | –        | 2 139             | 6 080            | 6 653          | (572)           | -9%         | 24 749         |
| Waste management                           |         | 37 359         | 35 270                 | –        | 3 290             | 7 590            | 9 250          | (1 660)         | -18%        | 35 270         |
| <b>Other</b>                               |         | <b>2 533</b>   | <b>3 016</b>           | –        | <b>230</b>        | <b>1 058</b>     | <b>754</b>     | <b>304</b>      | <b>40%</b>  | <b>3 016</b>   |
| <b>Total Expenditure - Functional</b>      | 3       | <b>525 519</b> | <b>560 770</b>         | –        | <b>59 478</b>     | <b>147 587</b>   | <b>148 631</b> | <b>(1 044)</b>  | <b>-1%</b>  | <b>560 770</b> |
| <b>Surplus/ (Deficit) for the year</b>     |         | <b>22 086</b>  | <b>52 726</b>          | –        | <b>34 684</b>     | <b>33 674</b>    | <b>76 480</b>  | <b>(42 807)</b> | <b>-56%</b> | <b>52 726</b>  |

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

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M03 September

| Vote Description                           | Re<br>f | 2022/23        | Budget Year<br>2023/24 |          |                   |                  |                |                 |               |                |  |
|--|---------|----------------|------------------------|----------|-------------------|------------------|----------------|-----------------|---------------|----------------|--|
|  |         | Audited        | Original               | Adjusted | Monthly<br>actual | YearTD<br>actual | YearTD         | YTD             | YTD<br>%      | Full Year      |  |
| <b>R thousands</b>                         |         |                |                        |          |                   |                  |                |                 |               |                |  |
| <b>Revenue by Vote</b>                     | 1       |                |                        |          |                   |                  |                |                 |               |                |  |
| Vote 1 - EXECUTIVE AND COUNCIL             |         | 4 443          | 4 093                  | –        | 1 705             | 2 048            | 1 705          | 342             | 20.1%         | 4 093          |  |
| Vote 2 - MUNICIPAL MANAGER                 |         | 690            | 7                      | –        | –                 | –                | 2              | (2)             | -100.0%       | 7              |  |
| Vote 3 - CORPORATE SERVICES                |         | 3 441          | 3 872                  | –        | 273               | 648              | 968            | (320)           | -33.0%        | 3 872          |  |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |         | 36 822         | 46 930                 | –        | 4 892             | 10 600           | 12 856         | (2 257)         | -17.6%        | 46 930         |  |
| Vote 5 - COMMUNITY AND PROTECTION SERVICES |         | 6 064          | 29 442                 | –        | 3 819             | 4 028            | 16 930         | (12 902)        | -76.2%        | 29 442         |  |
| Vote 6 - INFRASTRUCTURAL DEVELOPMENT       |         | 76 602         | 96 606                 | –        | 21 739            | 45 303           | 64 757         | (19 454)        | -30.0%        | 96 606         |  |
| Vote 7 - ELECTRICITY SERVICES              |         | 108 156        | 98 117                 | –        | 7 014             | 23 192           | 25 596         | (2 405)         | -9.4%         | 98 117         |  |
| Vote 8 - WATER WORKS                       |         | 112 741        | 107 238                | –        | 19 148            | 30 539           | 34 093         | (3 554)         | -10.4%        | 107 238        |  |
| Vote 9 - FINANCIAL SERVICES                |         | 198 647        | 227 191                | –        | 35 573            | 64 903           | 68 203         | (3 300)         | -4.8%         | 227 191        |  |
| Vote 10 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 11 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 12 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 13 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 14 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 15 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| <b>Total Revenue by Vote</b>               | 2       | <b>547 605</b> | <b>613 496</b>         | <b>–</b> | <b>94 162</b>     | <b>181 261</b>   | <b>225 111</b> | <b>(43 850)</b> | <b>-19.5%</b> | <b>613 496</b> |  |
| <b>Expenditure by Vote</b>                 | 1       |                |                        |          |                   |                  |                |                 |               |                |  |
| Vote 1 - EXECUTIVE AND COUNCIL             |         | 12 429         | 14 652                 | –        | 1 761             | 3 746            | 3 663          | 83              | 2.3%          | 14 652         |  |
| Vote 2 - MUNICIPAL MANAGER                 |         | 32 363         | 41 674                 | –        | 2 344             | 8 422            | 10 419         | (1 996)         | -19.2%        | 41 674         |  |
| Vote 3 - CORPORATE SERVICES                |         | 27 985         | 32 839                 | –        | 2 419             | 8 107            | 8 219          | (113)           | -1.4%         | 32 839         |  |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |         | 68 839         | 68 814                 | –        | 5 859             | 14 675           | 17 635         | (2 961)         | -16.8%        | 68 814         |  |
| Vote 5 - COMMUNITY AND PROTECTION SERVICES |         | 23 682         | 26 188                 | –        | 2 252             | 6 689            | 6 547          | 142             | 2.2%          | 26 188         |  |
| Vote 6 - INFRASTRUCTURAL DEVELOPMENT       |         | 113 017        | 111 018                | –        | 18 534            | 51 861           | 29 102         | 22 758          | 78.2%         | 111 018        |  |
| Vote 7 - ELECTRICITY SERVICES              |         | 115 234        | 108 986                | –        | 12 638            | 22 084           | 27 350         | (5 266)         | -19.3%        | 108 986        |  |
| Vote 8 - WATER WORKS                       |         | 86 899         | 101 507                | –        | 8 674             | 19 103           | 31 148         | (12 044)        | -38.7%        | 101 507        |  |
| Vote 9 - FINANCIAL SERVICES                |         | 45 071         | 55 091                 | –        | 4 998             | 12 900           | 14 547         | (1 647)         | -11.3%        | 55 091         |  |
| Vote 10 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 11 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 12 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 13 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 14 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| Vote 15 -                                  |         | –              | –                      | –        | –                 | –                | –              | –               | –             | –              |  |
| <b>Total Expenditure by Vote</b>           | 2       | <b>525 519</b> | <b>560 770</b>         | <b>–</b> | <b>59 478</b>     | <b>147 587</b>   | <b>148 631</b> | <b>(1 044)</b>  | <b>-0.7%</b>  | <b>560 770</b> |  |
| <b>Surplus/ (Deficit) for the year</b>     | 2       | <b>22 086</b>  | <b>52 726</b>          | <b>–</b> | <b>34 684</b>     | <b>33 674</b>    | <b>76 480</b>  | <b>(42 807)</b> | <b>-56.0%</b> | <b>52 726</b>  |  |

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

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

**Table C4: Financial Performance by Revenue Source and Expenditure Type**  
**EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) M03 September**

| 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 |
| <b>R thousands</b>   |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Revenue</b>   |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Exchange Revenue</b>  |     |                 |                     |                 |                |                |                |                |                |                    |
| Service charges - Electricity  |     | 84 723          | 92 700              | -               | 4 837          | 20 858         | 23 175         | (2 317)        | -10%           | 92 700             |
| Service charges - Water  |     | 49 073          | 66 182              | -               | 3 638          | 14 585         | 16 546         | (1 961)        | -12%           | 66 182             |
| Service charges - Waste Water Management                             |     | 14 750          | 18 102              | -               | 1 577          | 4 673          | 4 525          | 147            | 3%             | 18 102             |
| Service charges - Waste management                                   |     | 17 770          | 29 442              | -               | 1 785          | 5 742          | 7 361          | (1 618)        | -22%           | 29 442             |
| Sale of Goods and Rendering of Services                              |     | 3 601           | 3 076               | -               | 336            | 904            | 769            | 135            | 18%            | 3 076              |
| Agency services  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Interest   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Interest earned from Receivables                                     |     | 5 657           | 8 389               | -               | 841            | 2 441          | 2 097          | 344            | 16%            | 8 389              |
| Interest from Current and Non Current Assets                         |     | 4 279           | 6 893               | -               | 822            | 2 268          | 1 723          | 544            | 32%            | 6 893              |
| Dividends  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Rent on Land   |     | 3               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Rental from Fixed Assets   |     | 794             | 1 092               | -               | 88             | 281            | 273            | 7              | 3%             | 1 092              |
| Licence and permits  |     | 3 267           | 14 765              | -               | 53             | 135            | 3 691          | (3 557)        | -96%           | 14 765             |
| Operational Revenue  |     | 1 640           | 2 136               | -               | 97             | 641            | 534            | 106            | 20%            | 2 136              |
| <b>Non-Exchange Revenue</b>  |     |                 |                     |                 |                |                |                |                |                |                    |
| Property rates   |     | 134 278         | 154 154             | -               | 11 265         | 37 945         | 38 538         | (594)          | -2%            | 154 154            |
| Surcharges and Taxes   |     | 6 464           | 9 110               | -               | 670            | 2 129          | 2 277          | (149)          | -7%            | 9 110              |
| Fines, penalties and forfeits  |     | 675             | 328                 | -               | 36             | 126            | 82             | 44             | 53%            | 328                |
| Licence and permits  |     | 1 212           | 1 927               | -               | 116            | 253            | 482            | (229)          | -48%           | 1 927              |
| Transfers and subsidies - Operational                                |     | 116 128         | 137 300             | -               | 59 532         | 75 727         | 59 444         | 16 284         | 27%            | 137 300            |
| Interest   |     | 2 976           | 4 254               | -               | 313            | 896            | 1 064          | (167)          | -16%           | 4 254              |
| Fuel Levy  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Operational Revenue  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Gains on disposal of Assets  |     | 1 137           | -                   | -               | 174            | 184            | -              | 184            | #DIV/0!        | -                  |
| Other Gains  |     | 293             | -                   | -               | -              | 3              | -              | 3              | #DIV/0!        | -                  |
| Discontinued Operations  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>448 719</b>  | <b>549 852</b>      | <b>-</b>        | <b>86 178</b>  | <b>169 789</b> | <b>162 582</b> | <b>7 208</b>   | <b>4%</b>      | <b>549 852</b>     |
| <b>Expenditure By Type</b>   |     |                 |                     |                 |                |                |                |                |                |                    |
| Employee related costs   |     | 164 670         | 196 957             | -               | 15 335         | 44 835         | 49 239         | (4 405)        | -9%            | 196 957            |
| Remuneration of councillors  |     | 7 813           | 8 464               | -               | 1 157          | 2 436          | 2 116          | 320            | 15%            | 8 464              |
| Bulk purchases - electricity   |     | 69 670          | 79 082              | -               | 10 408         | 15 944         | 19 771         | (3 827)        | -19%           | 79 082             |
| Inventory consumed   |     | 36 985          | 42 747              | -               | 4 768          | 13 896         | 10 687         | 3 210          | 30%            | 42 747             |
| Debt impairment  |     | 47 654          | 9 961               | -               | 3 888          | 4 357          | 9 750          | (5 393)        | -55%           | 9 961              |
| Depreciation and amortisation  |     | 58 132          | 49 076              | -               | 4 145          | 12 749         | 13 151         | (402)          | -3%            | 49 076             |
| Interest   |     | 6 697           | 196                 | -               | 69             | 69             | 110            | (41)           | -38%           | 196                |
| Contracted services  |     | 77 353          | 88 806              | -               | 15 157         | 38 659         | 22 423         | 16 236         | 72%            | 88 806             |
| Transfers and subsidies  |     | 3 350           | 3 980               | -               | 321            | 1 454          | 995            | 459            | 46%            | 3 980              |
| Irrecoverable debts written off                                      |     | (331)           | 29 039              | -               | -              | -              | 7 260          | (7 260)        | -100%          | 29 039             |
| Operational costs  |     | 48 699          | 52 463              | -               | 4 228          | 13 186         | 13 129         | 57             | 0%             | 52 463             |
| Losses on Disposal of Assets   |     | 4 821           | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Other Losses   |     | 6               | -                   | -               | 3              | 3              | -              | 3              | #DIV/0!        | -                  |
| <b>Total Expenditure</b>   |     | <b>525 519</b>  | <b>560 770</b>      | <b>-</b>        | <b>59 478</b>  | <b>147 587</b> | <b>148 631</b> | <b>(1 044)</b> | <b>-1%</b>     | <b>560 770</b>     |
| <b>Surplus/(Deficit)</b>   |     |                 |                     |                 |                |                |                |                |                |                    |
| <b>Surplus/(Deficit)</b>   |     | <b>(76 800)</b> | <b>(10 918)</b>     | <b>-</b>        | <b>26 700</b>  | <b>22 202</b>  | <b>13 951</b>  | <b>8 251</b>   | <b>59%</b>     | <b>(10 918)</b>    |
| Transfers and subsidies - capital (monetary allocations)             |     | 93 862          | 63 644              | -               | 7 984          | 11 472         | 62 530         | (51 058)       | -82%           | 63 644             |
| Transfers and subsidies - capital (in-kind)                          |     | 5 024           | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>22 086</b>   | <b>52 726</b>       | <b>-</b>        | <b>34 684</b>  | <b>33 674</b>  | <b>76 480</b>  |                |                | <b>52 726</b>      |
| Income Tax   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Surplus/(Deficit) after income tax</b>                            |     | <b>22 086</b>   | <b>52 726</b>       | <b>-</b>        | <b>34 684</b>  | <b>33 674</b>  | <b>76 480</b>  |                |                | <b>52 726</b>      |
| Share of Surplus/Deficit attributable to Joint Venture               |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Share of Surplus/Deficit attributable to Minorities                  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>22 086</b>   | <b>52 726</b>       | <b>-</b>        | <b>34 684</b>  | <b>33 674</b>  | <b>76 480</b>  |                |                | <b>52 726</b>      |
| Share of Surplus/Deficit attributable to Associate                   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Intercompany/Parent subsidiary transactions                          |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               |     | <b>22 086</b>   | <b>52 726</b>       | <b>-</b>        | <b>34 684</b>  | <b>33 674</b>  | <b>76 480</b>  |                |                | <b>52 726</b>      |

**Revenue:**

The actual year-to-date operational revenue as at the end of September is R169 789 million and the year-to-date budget of R162 582 million and this reflects a positive variance of R7 208 million which is 4%. The year-to-date collection rate for the month of September is 77% compared to August which has reflected the collection rate of 68%.

**Surplus/Deficit:**

Taking the above into consideration, the net operating deficit for the period ending August is **R11 305 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 September is R147 587 million, and the year-to-date budget is R148 631 million. This reflects an accumulated savings of -R1 044 million for the month of September. The line items that are the contributing factors to the savings are employee related costs due to budgeted vacancies that are not yet filled, debt impairment variance is resulted by debt write off that is done in the last month of the financial year during the adjustment budget the bulk of the budget for this class will be allocated in the last quarter of the financial year, operating costs presented as "other expenditure" reflects the commitments of R6 556 million made to the service providers and the expenditure will only be incurred when the services are rendered, and contracted services reflects the commitments of R4 244 million made to service providers the expenditure will be incurred once the services are rendered and will therefore integrates to the year to date actual.

Other expenditure is comprising the following items:

| Row Labels   | Total Budget | Jul          | Aug          | Sep          | Total Actual |
|--|--------------|--------------|--------------|--------------|--------------|
| Expenditure:Operating Leases:Furniture and Office Equipment  | 201 250.00   | 295.65       | 43 092.44    | 68 440.76    | 111 828.85   |
| Expenditure:Operating Leases:Investment Properties   | 50 000.00    | -            | 18 000.00    | 17 940.00    | 35 940.00    |
| Expenditure:Operating Leases:Machinery and Equipment   | 13 750.00    | -            | 27 500.00    | -            | 27 500.00    |
| Expenditure:Operating Leases:Transport Assets  | 18 536.00    | -            | -            | -            | -            |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Auctions                           | 8 750.00     | -            | -            | -            | -            |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Bursaries (Non-employees)          | 787.50       | -            | -            | -            | -            |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Corporate and Municipal Activities | 70 740.00    | 774.90       | 2 014.74     | 2 169.72     | 4 959.36     |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Municipal Newsletters              | 54 500.00    | -            | 2 169.72     | -            | 2 169.72     |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Signs                              | 33 875.00    | -            | -            | -            | -            |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Staff Recruitment                  | 57 312.50    | -            | 13 959.00    | 9 000.00     | 22 959.00    |
| Expenditure:Operational Cost:Advertising; Publicity and Marketing:Tenders                            | 110 575.00   | 18 638.93    | 15 095.04    | 35 635.40    | 69 369.37    |
| Expenditure:Operational Cost:Bank Charges; Facility and Card Fees:Bank Accounts                      | 250 000.00   | 82 880.90    | 70 902.60    | 82 108.99    | 235 892.49   |
| Expenditure:Operational Cost:Bank Charges; Facility and Card Fees:Investments                        | 875.00       | 206.10       | 311.30       | 354.78       | 872.18       |
| Expenditure:Operational Cost:Cleaning Services:Laundry Services                                      | 787.50       | -            | -            | -            | -            |
| Expenditure:Operational Cost:Commission:Prepaid Electricity  | 206 250.00   | 99 954.77    | - 42 195.31  | 2 679.31     | 60 438.77    |
| Expenditure:Operational Cost:Commission:Third Party Vendors  | 564 962.50   | 20 278.78    | 119 994.00   | 163 544.74   | 303 817.52   |
| Expenditure:Operational Cost:Communication:Cellular Expenditure                                      | 116 512.75   | 54 066.93    | 81 727.11    | 56 093.47    | 191 887.51   |
| Expenditure:Operational Cost:Communication:Postage/Stamps/Frinking Machines                          | 378 871.50   | 70 365.04    | 68 421.64    | 68 434.51    | 207 221.19   |
| Expenditure:Operational Cost:Communication:Telephone; Fax; Telegraph and Telex                       | 487 500.00   | 12 453.36    | 185 769.98   | 182 033.91   | 380 257.25   |
| Expenditure:Operational Cost:Courier and Delivery Services   | 14 527.75    | -            | -            | -            | -            |
| Expenditure:Operational Cost:Deeds   | 133 375.00   | 1 867.73     | 2 374.56     | 1 907.85     | 6 150.14     |
| Expenditure:Operational Cost:Drivers Licences and Permits  | 3 750.00     | -            | 1 302.00     | 434.00       | 1 736.00     |
| Expenditure:Operational Cost:Entertainment:Executive Mayor   | 12 500.00    | -            | -            | -            | -            |
| Expenditure:Operational Cost:Entertainment:Senior Management   | 34 125.00    | 5 152.02     | 9 805.52     | 1 176.00     | 16 133.54    |
| Expenditure:Operational Cost:Entertainment:Speaker   | 5 000.00     | -            | 1 176.00     | -            | 1 176.00     |
| Expenditure:Operational Cost:Eskom Connection Fees   | 3 750.00     | -            | -            | -            | -            |
| Expenditure:Operational Cost:External Audit Fees   | 1 252 500.00 | -            | 466 370.77   | -            | 466 370.77   |
| Expenditure:Operational Cost:External Computer Service:Information Services                          | 638 484.50   | 208 417.86   | 208 417.86   | 283 567.86   | 700 403.58   |
| Expenditure:Operational Cost:External Computer Service:Internet Charge                               | 91 875.00    | 27 466.47    | 27 466.47    | 27 685.23    | 82 618.17    |
| Expenditure:Operational Cost:External Computer Service:Mainframe Time                                | 3 060.50     | -            | -            | -            | -            |
| Expenditure:Operational Cost:External Computer Service:Recovery Centre Hosting Charges               | 42 371.50    | -            | -            | -            | -            |
| Expenditure:Operational Cost:External Computer Service:Remote Server Access                          | 5 000.00     | -            | -            | -            | -            |
| Expenditure:Operational Cost:External Computer Service:Software Licences                             | 702 549.50   | 1 247 725.49 | 2 524.00     | 9 698.35     | 1 259 947.84 |
| Expenditure:Operational Cost:External Computer Service:System Adviser                                | 55 000.00    | -            | -            | -            | -            |
| Expenditure:Operational Cost:Fines and Penalties:Road Traffic and Other Fines                        | 5 000.00     | 1 080.00     | -            | -            | 1 080.00     |
| Expenditure:Operational Cost:Hire Charges  | 2 166 661.50 | 1 234 842.54 | 1 327 431.85 | 1 095 722.44 | 3 657 996.83 |
| Expenditure:Operational Cost:Insurance Underwriting:Excess Payments                                  | 22 798.25    | 3 202.50     | -            | 5 000.00     | 8 202.50     |

|  |                      |                     |                     |                     |                      |
|--|----------------------|---------------------|---------------------|---------------------|----------------------|
| Expenditure:Operational Cost:Insurance Underwriting:Insurance Claims   | 2 500.00             | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Insurance Underwriting:Premiums   | 409 360.75           | 2 231.74            | 2 231.74            | 840 225.53          | 844 689.01           |
| Expenditure:Operational Cost:Land Alienation Costs   | 6 250.00             | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Learnerships and Internships  | 33 268.75            | -                   | -                   | 1 785.00            | 1 785.00             |
| Expenditure:Operational Cost:Levies Paid - Water Resource Management Charges   | 250.00               | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Licences:Licence Agency Fees  | 87 500.00            | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Licences:Motor Vehicle Licence and Registrations  | 141 564.25           | 31 816.00           | 100.00              | 25 098.00           | 57 014.00            |
| Expenditure:Operational Cost:Management Fee  | 12 500.00            | -                   | 32 730.43           | 13 056.00           | 45 786.43            |
| Expenditure:Operational Cost:Municipal Services  | 823 206.75           | -                   | -                   | 503 875.00          | 503 875.00           |
| Expenditure:Operational Cost:Personnel Agency Fees [Personnel Recruitment Costs]                                     | 7 500.00             | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Printing; Publications and Books  | 46 068.25            | -                   | -                   | 7 455.12            | 7 455.12             |
| Expenditure:Operational Cost:Professional Bodies; Membership and Subscription  | 536 758.75           | 2 014 247.36        | -                   | 22 497.00           | 2 036 744.36         |
| Expenditure:Operational Cost:Registration Fees:Professional and Regulatory Bodies                                    | 82 000.00            | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Registration Fees:Seminars; Conferences; Workshops and Events:National                  | 471 344.75           | 105 101.96          | 74 478.69           | 22 479.13           | 202 059.78           |
| Expenditure:Operational Cost:Samples and Specimens   | 13 750.00            | 1 980.00            | 1 980.00            | -                   | 3 960.00             |
| Expenditure:Operational Cost:Signage   | 72 638.50            | 180.00              | -                   | 417.40              | 597.40               |
| Expenditure:Operational Cost:Skills Development Fund Levy  | 730 492.50           | 123 641.75          | 125 776.23          | 135 276.71          | 384 694.69           |
| Expenditure:Operational Cost:Storage of Assets and Goods   | 55.50                | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Storage of Files (Archiving)  | 750.00               | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:System Access and Information Fees  | 50 625.00            | -                   | 47 805.15           | -                   | 47 805.15            |
| Expenditure:Operational Cost:Transport Provided as Part of Departmental Activities:Events                            | 58 274.50            | 10 010.00           | -                   | 102 000.00          | 112 010.00           |
| Expenditure:Operational Cost:Travel Agency and Visa's  | 17 625.00            | -                   | -                   | -                   | -                    |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation   | 404 773.25           | 136 082.46          | 139 381.57          | 132 318.44          | 407 782.47           |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance   | 80 035.00            | 3 840.00            | 5 160.00            | 6 660.00            | 15 660.00            |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Food and Beverage (Served)                              | 110 492.00           | 30 146.20           | 14 532.00           | 17 950.00           | 62 628.20            |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost   | 34 164.50            | 1 846.21            | -                   | 1 110.00            | 2 956.21             |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Other Transport Provider        | 25 456.50            | -                   | -                   | 4 680.00            | 4 680.00             |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport  | 138 475.50           | 31 685.81           | 21 296.32           | 60 236.09           | 113 218.22           |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Road Transport | 16 747.50            | -                   | -                   | 100.00              | 100.00               |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Car Rental                   | 92 822.25            | 6 190.00            | 3 556.95            | 64 003.18           | 73 750.13            |
| Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:Own Transport                | 254 573.50           | 76 435.00           | 79 292.40           | 60 293.86           | 216 021.26           |
| Expenditure:Operational Cost:Travel and Subsistence:Non-employees  | 9 000.00             | 7 358.60            | 7 646.72            | 16 476.64           | 31 481.96            |
| Expenditure:Operational Cost:Uniform and Protective Clothing   | 465 000.00           | 1 893.35            | 23 545.63           | 76 169.23           | 101 608.21           |
| Expenditure:Operational Cost:Ward Committees   | 90 000.00            | 39 900.00           | 10 500.00           | -                   | 50 400.00            |
| Expenditure:Operational Cost:Workmen's Compensation Fund   | 6 250.00             | -                   | -                   | -                   | -                    |
| <b>Grand Total</b>   | <b>13 150 237.00</b> | <b>5 714 256.41</b> | <b>3 243 645.12</b> | <b>4 227 789.65</b> | <b>13 185 691.18</b> |

**Table C5 Capex: Monthly Capital Expenditure by Standard Classification and Funding EC105 Ndlambe - Table C5  
Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M03 September**

| Vote Description   | Ref | 2022/23        | Budget Year 2023/24 |          |              |               |               |                 |             |               |
|--|-----|----------------|---------------------|----------|--------------|---------------|---------------|-----------------|-------------|---------------|
|  |     | Audited        | Original            | Adjusted | Monthly      | YearTD actual | YearTD        | YTD             | YTD %       | Full Year     |
| <b>R thousands</b>   |     |                |                     |          |              |               |               |                 |             |               |
| <b>Multi-Year expenditure appropriation</b>  | 2   |                |                     |          |              |               |               |                 |             |               |
| Vote 1 - EXECUTIVE AND COUNCIL   |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 2 - MUNICIPAL MANAGER   |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 3 - CORPORATE SERVICES  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES   |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 5 - COMMUNITY AND PROTECTION SERVICES   |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 6 - INFRASTRUCTURAL DEVELOPMENT   |     | 1 886          | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 7 - ELECTRICITY SERVICES  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 8 - WATER WORKS   |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 9 - FINANCIAL SERVICES  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 10 -  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 11 -  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 12 -  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| <b>Total Capital Multi-year expenditure</b>  | 4,7 | <b>1 886</b>   | -                   | -        | -            | -             | -             | -               | -           | -             |
| <b>Single Year expenditure appropriation</b>   | 2   |                |                     |          |              |               |               |                 |             |               |
| Vote 1 - EXECUTIVE AND COUNCIL   |     | 205            | 603                 | -        | 12           | 42            | 603           | (561)           | -93%        | 603           |
| Vote 2 - MUNICIPAL MANAGER   |     | (113)          | 709                 | -        | 6            | 6             | 709           | (703)           | -99%        | 709           |
| Vote 3 - CORPORATE SERVICES  |     | 197            | 117                 | -        | 35           | 35            | 117           | (82)            | -70%        | 117           |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES   |     | 5 183          | 2 468               | -        | 1            | 9             | 2 356         | (2 347)         | -100%       | 2 468         |
| Vote 5 - COMMUNITY AND PROTECTION SERVICES   |     | 1 383          | 17 655              | -        | 3 285        | 3 286         | 16 405        | (13 119)        | -80%        | 17 655        |
| Vote 6 - INFRASTRUCTURAL DEVELOPMENT   |     | 38 027         | 55 044              | -        | 3 850        | 6 896         | 53 444        | (46 548)        | -87%        | 55 044        |
| Vote 7 - ELECTRICITY SERVICES  |     | 15 170         | 500                 | -        | -            | -             | -             | -               | -           | 500           |
| Vote 8 - WATER WORKS   |     | 44 089         | 1 340               | -        | 29           | 59            | 650           | (591)           | -91%        | 1 340         |
| Vote 9 - FINANCIAL SERVICES  |     | 351            | 1 493               | -        | 18           | 34            | 908           | (873)           | -96%        | 1 493         |
| Vote 10 -  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 11 -  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Vote 12 -  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| <b>Total Capital single-year expenditure</b>   | 4   | <b>104 493</b> | <b>79 930</b>       | -        | <b>7 237</b> | <b>10 368</b> | <b>75 192</b> | <b>(64 824)</b> | <b>-86%</b> | <b>79 930</b> |
| <b>Total Capital Expenditure</b>   |     | <b>106 379</b> | <b>79 930</b>       | -        | <b>7 237</b> | <b>10 368</b> | <b>75 192</b> | <b>(64 824)</b> | <b>-86%</b> | <b>79 930</b> |
| <b>Capital Expenditure - Functional Classification</b>                                 |     |                |                     |          |              |               |               |                 |             |               |
| <b>Governance and administration</b>   |     | <b>990</b>     | <b>4 315</b>        | -        | <b>65</b>    | <b>111</b>    | <b>3 730</b>  | <b>(3 619)</b>  | <b>-97%</b> | <b>4 315</b>  |
| Executive and council  |     | 92             | 1 262               | -        | 2            | 32            | 1 262         | (1 230)         | -97%        | 1 262         |
| Finance and administration   |     | 898            | 3 003               | -        | 47           | 63            | 2 418         | (2 354)         | -97%        | 3 003         |
| Internal audit   |     | -              | 51                  | -        | 16           | 16            | 51            | (34)            | -67%        | 51            |
| <b>Community and public safety</b>   |     | <b>3 790</b>   | <b>17 245</b>       | -        | <b>3 292</b> | <b>3 301</b>  | <b>15 883</b> | <b>(12 581)</b> | <b>-79%</b> | <b>17 245</b> |
| Community and social services  |     | 165            | 37                  | -        | 35           | 35            | 37            | (2)             | -5%         | 37            |
| Sport and recreation   |     | 3 603          | 13 215              | -        | 3 256        | 3 256         | 11 852        | (8 596)         | -73%        | 13 215        |
| Public safety  |     | -              | 3 958               | -        | -            | 1             | 3 958         | (3 957)         | -100%       | 3 958         |
| Housing  |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| Health   |     | 22             | 35                  | -        | 1            | 9             | 35            | (26)            | -75%        | 35            |
| <b>Economic and environmental services</b>   |     | <b>11 061</b>  | <b>15 752</b>       | -        | <b>2 175</b> | <b>2 986</b>  | <b>15 352</b> | <b>(12 366)</b> | <b>-81%</b> | <b>15 752</b> |
| Planning and development   |     | 5 066          | 860                 | -        | 20           | 22            | 460           | (438)           | -95%        | 860           |
| Road transport   |     | 5 990          | 14 892              | -        | 2 155        | 2 964         | 14 892        | (11 928)        | -80%        | 14 892        |
| Environmental protection   |     | 6              | -                   | -        | -            | -             | -             | -               | -           | -             |
| <b>Trading services</b>  |     | <b>90 538</b>  | <b>42 617</b>       | -        | <b>1 704</b> | <b>3 970</b>  | <b>40 227</b> | <b>(36 258)</b> | <b>-90%</b> | <b>42 617</b> |
| Energy sources   |     | 15 170         | 500                 | -        | -            | -             | -             | -               | -           | 500           |
| Water management   |     | 44 089         | 1 340               | -        | 29           | 59            | 650           | (591)           | -91%        | 1 340         |
| Waste water management   |     | 28 464         | 39 257              | -        | 1 675        | 3 910         | 38 057        | (34 147)        | -90%        | 39 257        |
| Waste management   |     | 2 815          | 1 520               | -        | -            | -             | 1 520         | (1 520)         | -100%       | 1 520         |
| <b>Other</b>   |     | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| <b>Total Capital Expenditure - Functional Classification</b>                           | 3   | <b>106 379</b> | <b>79 930</b>       | -        | <b>7 237</b> | <b>10 368</b> | <b>75 192</b> | <b>(64 824)</b> | <b>-86%</b> | <b>79 930</b> |
| <b>Funded by:</b>  |     |                |                     |          |              |               |               |                 |             |               |
| National Government  |     | 50 778         | 60 358              | -        | 6 938        | 9 977         | 60 358        | (50 381)        | -83%        | 60 358        |
| Provincial Government  |     | 31 785         | -                   | -        | -            | -             | -             | -               | -           | -             |
| District Municipality  |     | -              | 1 800               | -        | -            | -             | 1 800         | (1              | -           | 1 800         |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, |     | 1 136          | 1 486               | -        | 149          | 154           | 1 486         | (800)           | 100%        | 1 486         |
|  |     |                |                     |          |              |               |               | (1              | -           | -             |
|  |     |                |                     |          |              |               |               | 332)            | 90%         | -             |
| <b>Transfers recognised - capital</b>  |     | <b>83 698</b>  | <b>63 644</b>       | -        | <b>7 086</b> | <b>10 131</b> | <b>63 644</b> | <b>(53 513)</b> | <b>-84%</b> | <b>63 644</b> |
| <b>Borrowing</b>   | 6   | -              | -                   | -        | -            | -             | -             | -               | -           | -             |
| <b>Internally generated funds</b>  |     | <b>26 543</b>  | <b>16 285</b>       | -        | <b>151</b>   | <b>237</b>    | <b>11 548</b> | <b>(11 310)</b> | <b>-98%</b> | <b>16 285</b> |
| <b>Total Capital Funding</b>   |     | <b>110 242</b> | <b>79 930</b>       | -        | <b>7 237</b> | <b>10 368</b> | <b>75 192</b> | <b>(64 824)</b> | <b>-86%</b> | <b>79 930</b> |

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

For the month of September, R7 237 million was spent on capital expenditure and the year-to-date expenditure of R10 368 million whilst year-to-date budget is R75 192 million, and this gave a negative variance of R64 824 million which translates to -86%.

**Table C6: Monthly Budget Statement Financial Position**  
**EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M03 September**

| Description   | Ref | 2022/23          | Budget Year 2023/24 |                 |                  |                    |
|---|-----|------------------|---------------------|-----------------|------------------|--------------------|
|   |     | Audited Outcome  | Original Budget     | Adjusted Budget | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                      |     |                  |                     |                 |                  |                    |
| <b>ASSETS</b>   |     |                  |                     |                 |                  |                    |
| <b>Current assets</b>                                   |     |                  |                     |                 |                  |                    |
| Cash and cash equivalents                               |     | 77 768           | 22 679              | –               | 128 591          | 22 679             |
| Trade and other receivables from exchange transactions  |     | 29 126           | 49 331              | –               | 41 027           | 49 331             |
| Receivables from non-exchange transactions              |     | 20 161           | 55 521              | –               | 24 182           | 55 521             |
| Current portion of non-current receivables              |     | –                | –                   | –               | –                | –                  |
| Inventory   |     | 1 146            | 4 395               | –               | 871              | 4 395              |
| VAT   |     | 118 892          | 164 152             | –               | 147 362          | 164 152            |
| Other current assets                                    |     | 436              | 263                 | –               | 479              | 263                |
| <b>Total current assets</b>                             |     | <b>247 529</b>   | <b>296 342</b>      | <b>–</b>        | <b>342 512</b>   | <b>296 342</b>     |
| <b>Non current assets</b>                               |     |                  |                     |                 |                  |                    |
| Investments   |     | 61               | 49                  | –               | 44               | 49                 |
| Investment property                                     |     | 261 357          | 260 082             | –               | 259 424          | 260 082            |
| Property, plant and equipment                           |     | 1 091 356        | 1 159 375           | –               | 1 183 108        | 1 159 375          |
| Biological assets                                       |     | –                | –                   | –               | –                | –                  |
| Living and non-living resources                         |     | –                | –                   | –               | –                | –                  |
| Heritage assets   |     | 0                | 0                   | –               | 0                | 0                  |
| Intangible assets                                       |     | (679)            | (598)               | –               | 106              | (598)              |
| Trade and other receivables from exchange transactions  |     | –                | –                   | –               | –                | –                  |
| Non-current receivables from non-exchange transactions  |     | –                | –                   | –               | –                | –                  |
| Other non-current assets                                |     | –                | –                   | –               | –                | –                  |
| <b>Total non current assets</b>                         |     | <b>1 352 095</b> | <b>1 418 909</b>    | <b>–</b>        | <b>1 442 682</b> | <b>1 418 909</b>   |
| <b>TOTAL ASSETS</b>                                     |     | <b>1 599 624</b> | <b>1 715 250</b>    | <b>–</b>        | <b>1 785 194</b> | <b>1 715 250</b>   |
| <b>LIABILITIES</b>                                      |     |                  |                     |                 |                  |                    |
| <b>Current liabilities</b>                              |     |                  |                     |                 |                  |                    |
| Bank overdraft  |     | –                | –                   | –               | –                | –                  |
| Financial liabilities                                   |     | 1 920            | 973                 | –               | 388              | 973                |
| Consumer deposits                                       |     | 2 538            | 2 817               | –               | 2 708            | 2 817              |
| Trade and other payables from exchange transactions     |     | 56 905           | 7 379               | –               | 49 457           | 7 379              |
| Trade and other payables from non-exchange transactions |     | 16 783           | 16 751              | –               | 71 938           | 16 751             |
| Provision   |     | 13 188           | 13 188              | –               | 13 728           | 13 188             |
| VAT   |     | 111 715          | 176 221             | –               | 144 666          | 176 221            |
| Other current liabilities                               |     | 17 142           | 17 142              | –               | 2 418            | 17 142             |
| <b>Total current liabilities</b>                        |     | <b>220 190</b>   | <b>234 470</b>      | <b>–</b>        | <b>285 303</b>   | <b>234 470</b>     |
| <b>Non current liabilities</b>                          |     |                  |                     |                 |                  |                    |
| Financial liabilities                                   |     | 2 497            | (0)                 | –               | 1 123            | (0)                |
| Provision   |     | 68 184           | 68 184              | –               | 68 052           | 68 184             |
| Long term portion of trade payables                     |     | –                | –                   | –               | –                | –                  |
| Other non-current liabilities                           |     | 42 489           | 42 489              | –               | 55 221           | 42 489             |
| <b>Total non current liabilities</b>                    |     | <b>113 170</b>   | <b>110 673</b>      | <b>–</b>        | <b>124 396</b>   | <b>110 673</b>     |
| <b>TOTAL LIABILITIES</b>                                |     | <b>333 360</b>   | <b>345 143</b>      | <b>–</b>        | <b>409 699</b>   | <b>345 143</b>     |
| <b>NET ASSETS</b>                                       | 2   | <b>1 266 264</b> | <b>1 370 107</b>    | <b>–</b>        | <b>1 375 495</b> | <b>1 370 107</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                  |                     |                 |                  |                    |
| Accumulated surplus/(deficit)                           |     | 1 269 272        | 1 370 107           | –               | 1 375 495        | 1 370 107          |
| Reserves and funds                                      |     | –                | –                   | –               | –                | –                  |
| Other   |     | –                | –                   | –               | –                | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | <b>1 269 272</b> | <b>1 370 107</b>    | <b>–</b>        | <b>1 375 495</b> | <b>1 370 107</b>   |

The above table shows that community wealth amounts to R1 380 107 billion, total liabilities R345 143 million and the total assets R1 715 250 billion. Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites. It must be noted that the valuation for the items mentioned is done at year-end. The two Development Bank of Southern Africa loans are paid bi-annually in September and March.

The financial ratios relating to the statement of financial position for the month ending 30 September 2023 M03 are as follows:

| Ratio   | Ratio Outcome | Norm       | Comments   |
|---|---------------|------------|--|
| Current Ratio   | 1.20          | 1.5 - 2:1  | The ratio is below the norm  |
| Remuneration excl Cllrs                               | 30%           | 25% - 40%  | The ratio is within the norm   |
| Contracted Services                                   | 3%            | 2% - 5%    | The municipality is currently outsourcing the electrical services and operations and maintenance of the reverse osmosis plant, the expenditure is the monthly commitment and the security services by means of safeguarding the municipal buildings. |
| Net operating surplus margin                          | 13%           | = or > 0%  | The ratio is within the norm   |
| Operating Expenditure Budget Implementation Indicator | 99%           | 95% - 100% | The ratio is within the norm   |
| Operating Revenue Budget Implementation Indicator     | 104%          | 95% - 100% | The ratio is over the norm   |

**Table C7: Monthly Budget Statement Cash Flow**

**EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M03 September**

| 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 |
| <b>R thousands</b>                               | 1   |                 |                     |                 |                |                 |                 |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Property rates                                   |     | 128 564         | 135 655             | -               | 11 018         | 35 649          | 33 914          | 1 735           | 5%             | 135 655            |
| Service charges                                  |     | 145 890         | 208 903             | -               | 13 182         | 40 124          | 52 226          | (12 102)        | -23%           | 208 903            |
| Other revenue                                    |     | 106 886         | 39 850              | -               | 7 840          | 21 225          | 9 963           | 11 262          | 113%           | 39 850             |
| Transfers and Subsidies - Operational            |     | 135 587         | 137 300             | -               | 96 757         | 119 043         | 59 444          | 59 599          | 100%           | 137 300            |
| Transfers and Subsidies - Capital                |     | 105 514         | 63 644              | -               | 9 000          | 19 467          | 62 530          | (43 062)        | -69%           | 63 644             |
| Interest   |     | 2 958           | 6 893               | -               | 759            | 2 120           | 1 723           | 397             | 23%            | 6 893              |
| Dividends  |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| <b>Payments</b>                                  |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Suppliers and employees                          |     | (563 337)       | (504 780)           | -               | (55 385)       | (181 734)       | (126 195)       | (55 539)        | 44%            | (504 780)          |
| Interest   |     | (638)           | (196)               | -               | (273)          | (273)           | (49)            | (225)           | 459%           | (196)              |
| Transfers and Subsidies                          |     | (16 571)        | -                   | -               | -              | -               | -               | -               |                | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>44 853</b>   | <b>87 270</b>       | <b>-</b>        | <b>82 897</b>  | <b>55 620</b>   | <b>93 555</b>   | <b>37 935</b>   | <b>41%</b>     | <b>87 270</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Proceeds on disposal of PPE                      |     | -               | -                   | -               | 174            | 184             | -               | 184             | #DIV/0!        | -                  |
| Decrease (increase) in non-current receivables   |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| Decrease (increase) in non-current investments   |     | (6)             | -                   | -               | (3)            | (1)             | -               | (1)             | #DIV/0!        | -                  |
| <b>Payments</b>                                  |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Capital assets                                   |     | 123 891         | (91 919)            | -               | (8 094)        | (12 647)        | (22 980)        | 10 333          | -45%           | (91 919)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>123 885</b>  | <b>(91 919)</b>     | <b>-</b>        | <b>(7 923)</b> | <b>(12 463)</b> | <b>(22 980)</b> | <b>(10 516)</b> | <b>46%</b>     | <b>(91 919)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Short term loans                                 |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| Borrowing long term/refinancing                  |     | -               | -                   | -               | -              | -               | -               | -               |                | -                  |
| Increase (decrease) in consumer deposits         |     | -               | 59                  | -               | 22             | 76              | 15              | 61              | 413%           | 59                 |
| <b>Payments</b>                                  |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Repayment of borrowing                           |     | -               | (1 477)             | -               | (1 008)        | (1 008)         | (1 021)         | 13              | -1%            | (1 477)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>-</b>        | <b>(1 419)</b>      | <b>-</b>        | <b>(986)</b>   | <b>(932)</b>    | <b>(1 007)</b>  | <b>(74)</b>     | <b>7%</b>      | <b>(1 419)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     |                 |                     |                 |                |                 |                 |                 |                |                    |
| Cash/cash equivalents at beginning:              |     | 76 531          | 28 747              | -               | -              | 67 235          | 28 747          |                 |                | 67 235             |
| Cash/cash equivalents at month/year end:         |     | 245 270         | 22 679              | -               | -              | 109 460         | 98 315          |                 |                | 61 168             |

# PART 2: SUPPORTING TABLES

## Supporting Table: SC 1 – Material Variance Explanations

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M03 September

| Ref | Description                    | Variance | Reasons for material deviations  | Remedial or corrective steps/remarks  |
|-----|--------------------------------|----------|--|---|
| 1   | <u>Revenue</u>                 |          |  |   |
| 2   | <u>Expenditure By Type</u>     |          |  |   |
| 3   | <u>Capital Expenditure</u>     |          |  |   |
|     | Roads                          | 21 000   | The difference of 21 000 on roads capital expenditure is investigated                        | Correcting journal will be passed once the difference is known  |
| 4   | <u>Financial Position</u>      |          |  |   |
| 5   | <u>Cash Flow</u>               |          |  |   |
|     | Cash Flow                      |          | The municipality is experiencing some challenges with the cash flow generated by the system. | The municipality together with the vendor are investigating those challenges and correcting journal are prepared as we go |
| 6   | <u>Measureable performance</u> |          |  |   |
| 7   | <u>Municipal Entities</u>      |          |  |   |

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M03 September

| Description of financial indicator                   | Basis of calculation   | Ref | 2022/23 | Budget Year 2023/24 |      |               |        |
|--|--|-----|---------|---------------------|------|---------------|--------|
|  |  |     |         |                     |      | YearTD actual |        |
| <b>Borrowing Management</b>                          |  |     |         |                     |      |               |        |
| Capital Charges to Operating Expenditure             | Interest & principal paid/Operating Expenditure  |     | 1.3%    | 8.8%                | 0.0% | 0.0%          | 1.5%   |
| Borrowed funding of 'own' capital expenditure        | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0.0%    | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| <b>Safety of Capital</b>                             |  |     |         |                     |      |               |        |
| Debt to Equity                                       | Loans, Accounts Payable, Overdraft & Tax   |     | 9.5%    | 4.9%                | 0.0% | 13.0%         | 4.9%   |
| Gearing  | Provision/ Long Term Borrowing/ Funds &  |     | 0.0%    | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| <b>Liquidity</b>                                     |  |     |         |                     |      |               |        |
| Current Ratio  | Current assets/current liabilities   | 1   | 112.4%  | 126.4%              | 0.0% | 120.1%        | 126.4% |
| Liquidity Ratio                                      | Monetary Assets/Current Liabilities  |     | 35.3%   | 9.7%                | 0.0% | 45.1%         | 9.7%   |
| <b>Revenue Management</b>                            |  |     |         |                     |      |               |        |
| Annual Debtors Collection Rate                       | Last 12 Mths Receipts/ Last 12 Mths Billing  |     |         |                     |      |               |        |
| Outstanding Debtors to Revenue                       | Total Outstanding Debtors to Annual  |     | 11.1%   | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| Longstanding Debtors Recovered                       | Debtors > 12 Mths Recovered/Total Debtors >  |     | 0.0%    | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| <b>Creditors Management</b>                          |  |     |         |                     |      |               |        |
| Creditors System Efficiency                          | % of Creditors Paid Within Terms (within MFMA s 65(e))   |     | 0.0%    | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| <b>Funding of Provisions</b>                         |  |     |         |                     |      |               |        |
| Percentage Of Provisions Not Funded                  | Unfunded Provisions/Total Provisions   |     |         |                     |      |               |        |
| <b>Other Indicators</b>                              |  |     |         |                     |      |               |        |
| Electricity Distribution Losses                      | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   | 0.0%    | 0.0%                | 0.0% | 47%           | 47.0%  |
| Water Distribution Losses                            | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   | 0.0%    | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| Employee costs                                       | Employee costs/Total Revenue - capital revenue   |     | 36.7%   | 35.8%               | 0.0% | 26.4%         | 35.8%  |
| Repairs & Maintenance                                | R&M/Total Revenue - capital revenue  |     | 6.9%    | 7.0%                | 0.0% | 3.0%          | 7.0%   |
| Interest & Depreciation                              | I&D/Total Revenue - capital revenue  |     | 14.4%   | 9.0%                | 0.0% | 0.0%          | 1.6%   |
| <b>IDP regulation financial viability indicators</b> |  |     |         |                     |      |               |        |
| i. Debt coverage                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year   |     | 0.0%    | 7.6%                | 0.0% | 0.0%          | 7.6%   |
| ii. O/S Service Debtors to Revenue                   | Total outstanding service debtors/annual revenue   |     | 0.0%    | 0.0%                | 0.0% | 0.0%          | 0.0%   |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed   |     | 0.0%    | 18.1%               | 0.0% | 0.0%          | 18.1%  |

### Supporting Table: SC 3 - Debtors Age Analysis

#### EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - aged debtors – M03 September

| 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 |  |   |  |
| <b>R thousands</b>  |             |                     |               |               |              |              |              |              |                |                |                    |  |   |  |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |               |               |              |              |              |              |                |                |                    |  |   |  |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        | 7 023               | 4 265         | 4 202         | 3 208        | 1 710        | 1 581        | 1 424        | 36 656         | 60 069         | 44 579             | 130  | -   |  |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        | 6 229               | 2 701         | 1 450         | 719          | 560          | 465          | 385          | 12 963         | 25 472         | 15 092             | 3  | -   |  |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        | 11 332              | 4 221         | 7 120         | 1 859        | 1 461        | 1 317        | 1 191        | 27 223         | 55 725         | 33 051             | -  | -   |  |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        | 1 772               | 994           | 1 117         | 780          | 605          | 594          | 554          | 14 433         | 20 848         | 16 964             | -  | -   |  |
| Receivables from Exchange Transactions - Waste Management               | 1600        | 1 907               | 1 129         | 1 252         | 818          | 647          | 615          | 593          | 17 919         | 24 880         | 20 592             | 0  | -   |  |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        | 198                 | 191           | 188           | 177          | 149          | 149          | 149          | 7 381          | 8 583          | 8 005              | -  | -   |  |
| Interest on Arrear Debtor Accounts                                      | 1810        | 1 280               | 1 227         | 1 175         | 1 096        | 1 059        | 983          | 945          | 28 764         | 36 528         | 32 847             | -  | -   |  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | -                   | -             | -             | -            | -            | -            | -            | -              | -              | -                  | -  | -   |  |
| Other   | 1900        | 649                 | 376           | 410           | 265          | 208          | 198          | 193          | 7 895          | 10 193         | 8 758              | 0  | -   |  |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>30 389</b>       | <b>15 105</b> | <b>16 916</b> | <b>8 922</b> | <b>6 398</b> | <b>5 901</b> | <b>5 432</b> | <b>153 234</b> | <b>242 297</b> | <b>179 887</b>     | <b>134</b>                                   | <b>-</b>                                    |  |
| <b>2022/23 - totals only</b>  |             | -                   | -             | -             | -            | -            | -            | -            | -              | -              | -                  | -  | -   |  |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |               |               |              |              |              |              |                |                |                    |  |   |  |
| Organs of State   | 2200        | 341                 | 333           | 4 594         | 64           | 88           | 62           | 32           | 1 583          | 7 097          | 1 829              | -  | -   |  |
| Commercial  | 2300        | 5 035               | 2 794         | 1 653         | 1 162        | 979          | 925          | 820          | 28 223         | 41 591         | 32 109             | 6  | -   |  |
| Households  | 2400        | 25 013              | 11 978        | 10 670        | 7 697        | 5 331        | 4 914        | 4 581        | 123 427        | 193 609        | 145 949            | 127  | -   |  |
| Other   | 2500        | -                   | -             | -             | -            | -            | -            | -            | -              | -              | -                  | -  | -   |  |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>30 389</b>       | <b>15 105</b> | <b>16 916</b> | <b>8 922</b> | <b>6 398</b> | <b>5 901</b> | <b>5 432</b> | <b>153 234</b> | <b>242 297</b> | <b>179 887</b>     | <b>134</b>                                   | <b>-</b>                                    |  |

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at the end of September amount to R242 297 million.

**Supporting Table: SC 4 - Creditors Age Analysis**

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M03 September

| Description                                    | 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    |   |          |
| <b>R thousands</b>                             |             |                     |              |              |               |                |                |                   |             |          |   |          |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |              |              |               |                |                |                   |             |          |   |          |
| Bulk Electricity                               | 0100        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| Bulk Water                                     | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| PAYE deductions                                | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| VAT (output less input)                        | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| Pensions / Retirement deductions               | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| Loan repayments                                | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| Trade Creditors                                | 0700        | 1 413               | -            | -            | -             | -              | -              | -                 | -           | -        | 1 413                                     | -        |
| Auditor General                                | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| Other  | 0900        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -   | -        |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>1 413</b>        | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>-</b> | <b>1 413</b>                              | <b>-</b> |

**Creditors:**

All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of September reflect at R1 413 million whereas August is reflected at R109 thousand. The group of creditors outstanding is trade creditors, Auditor General and Pensions/Retirement.

**Supporting Table: SC 5 - Investment Portfolio**

**EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M03 September**

| Investments by maturity<br>Name of institution &<br>investment ID | Ref | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee (Yes/<br>No) | Variable or<br>Fixed<br>interest<br>rate | Interest<br>Rate % | Commissio<br>n Paid<br>(Rands) | Commission<br>Recipient | Expiry date<br>of<br>investment | Opening<br>balance | Interest to<br>be realised | Partial /<br>Premature<br>Withdrawal<br>(4) | Investment<br>Top Up | Closing<br>Balance |
|---|-----|-------------------------|-----------------------|-----------------------------------|--|--------------------|--------------------------------|-------------------------|---------------------------------|--------------------|----------------------------|---|----------------------|--------------------|
|   |     | Yrs/Months              |                       |                                   |  |                    |                                |                         |                                 |                    |                            |   |                      |                    |
| <b>R thousands</b>  |     |                         |                       |                                   |  |                    |                                |                         |                                 |                    |                            |   |                      |                    |
| <b><u>Municipality</u></b>  |     |                         |                       |                                   |  |                    |                                |                         |                                 |                    |                            |   |                      |                    |
| FNB   |     | 3 Months                | Yes                   |                                   |  |                    |                                |                         |                                 | 22 131             | 459                        | (4 341)                                     | 2 036                | 20 284             |
| Standard Bank   |     | Months to Months        | No                    |                                   |  |                    |                                |                         |                                 | 12 301             | 257                        | (22 068)                                    | 18 661               | 9 152              |
| Investec  |     | Months to Months        | No                    |                                   |  |                    |                                |                         |                                 | 24 403             | 527                        | (5 281)                                     | 9 781                | 29 431             |
| ABSA  |     | Months to Months        | No                    |                                   |  |                    |                                |                         |                                 | 862                | 863                        | (55 169)                                    | 79 644               | 26 200             |
| Old Mutual  |     | Months to Months        | No                    |                                   |  |                    |                                |                         |                                 |                    |                            |   |                      | -                  |
| <b>Municipality sub-total</b>                                     |     |                         |                       |                                   |  |                    |                                |                         |                                 | <b>59 697</b>      | <b>2 106</b>               | <b>(86 858)</b>                             | <b>110 121</b>       | <b>85 067</b>      |
| <b>TOTAL INVESTMENTS AND<br/>INTEREST</b>                         | 2   |                         |                       |                                   |  |                    |                                |                         |                                 | <b>59 697</b>      | <b>2 106</b>               | <b>(86 858)</b>                             | <b>110 121</b>       | <b>85 067</b>      |

## Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M03 September

| 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   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>  | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 111 665         | 132 784             | -               | 52 275         | 55 361        | 58 167        | (2 807)      | -4.8%          | 132 784            |
| Local Government Financial Management Grant                             | 3   | 2 650           | 2 650               | -               | -              | 2 650         | 2 650         | -            |                | 2 650              |
| Municipal Infrastructure Grant  |     | 1 433           | 1 598               | -               | -              | 436           | 399           | 36           | 9.1%           | 1 598              |
| Equitable Share   |     | 107 582         | 128 536             | -               | 52 275         | 52 275        | 55 118        | (2 843)      | -5.2%          | 128 536            |
| <b>Provincial Government:</b>   |     | 2 640           | 2 750               | -               | -              | 16 623        | 687           | 15 935       | 2317.8 %       | 2 750              |
| EC Department of Human Settlement Libraries and Achieves Grant (DESRAC) |     | -               | -                   | -               | -              | 13 873        | -             | 13 873       | #DIV/0!        | -                  |
|   |     | 2 640           | 2 750               | -               | -              | 2 750         | 687           | 2 063        | 300.0%         | 2 750              |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>   |     | -               | -                   | -               | 43 200         | 45 356        | -             | 45 356       | #DIV/0!        | -                  |
| Housing Development Agency  |     | -               | -                   | -               | 43 200         | 45 356        | -             | 45 356       | #DIV/0!        | -                  |
| <b>Total Operating Transfers and Grants</b>                             |     | 114 305         | 135 534             | -               | 95 475         | 117 339       | 58 855        | 58 484       | 99.4%          | 135 534            |
| <b>Capital Transfers and Grants</b>                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 80 951          | 30 358              | -               | 9 000          | 19 096        | 30 358        | (11 262)     | -37.1%         | 30 358             |
| Municipal Infrastructure Grant  |     | 27 230          | 30 358              | -               | -              | 10 096        | 30 358        | (20 262)     | -66.7%         | 30 358             |
| Integrated National Electrification Programme Grant                     |     | 15 000          | -                   | -               | -              | -             | -             | -            |                | -                  |
| Regional Bulk Infrastructure Grant                                      |     | 18 721          | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water Services Infrastructure Grant                                     |     | 20 000          | -                   | -               | 9 000          | 9 000         | -             | 9 000        | #DIV/0!        | -                  |
| <b>Provincial Government:</b>   |     | 15 339          | -                   | -               | -              | -             | -             | -            |                | -                  |
| Specify (Add grant description)   |     | 110             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Specify (Add grant description)   |     | 15 229          | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>District Municipality:</b>   |     | -               | 31 800              | -               | -              | -             | 31 800        | (31 800)     | -              | 31 800             |
| Specify (Add grant description)   |     | -               | 31 800              | -               | -              | -             | 31 800        | (31 800)     | -              | 31 800             |
| <b>Other grant providers:</b>   |     | 1 144           | 1 486               | -               | -              | 371           | 371           | (0)          | -0.1%          | 1 486              |
| Human Settlement Re-development Programme                               |     | 1 144           | 1 486               | -               | -              | 371           | 371           | (0)          | -0.1%          | 1 486              |
| <b>Total Capital Transfers and Grants</b>                               |     | 97 433          | 63 644              | -               | 9 000          | 19 467        | 62 530        | (43 062)     | -68.9%         | 63 644             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                         |     | 211 739         | 199 178             | -               | 104 475        | 136 806       | 121 385       | 15 422       | 12.7%          | 199 178            |

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

## Supporting Table: SC 7 Transfers and grants – Expenditure

### EC105 Ndlambe - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M03 September

| 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   |     |                 |                     |                 |                |               |               |                 |                |                    |
| <b>EXPENDITURE</b>  |     |                 |                     |                 |                |               |               |                 |                |                    |
| <b>Operating expenditure of Transfers</b>                         |     |                 |                     |                 |                |               |               |                 |                |                    |
| <b>and Grants National Government:</b>                            |     |                 |                     |                 |                |               |               |                 |                |                    |
|   |     | 4 085           | 4 248               | -               | 213            | 598           | 3 049         | (2 451)         | -80.4%         | 4 248              |
| Local Government Financial Management Grant                       | 3   | 2 652           | 2 650               | -               | 59             | 137           | 2 650         | (2 513)         | -94.8%         | 2 650              |
| Municipal Infrastructure Grant                                    |     | 1 433           | 1 598               | -               | 154            | 461           | 399           | 62              | 15.4%          | 1 598              |
| <b>Provincial Government:</b>                                     |     |                 |                     |                 |                |               |               |                 |                |                    |
| EC Department of Human Settlement Libraries and Achieves (DESRAC) |     | 2 593           | 2 750               | -               | 7 682          | 17 612        | 688           | 16 925          | 2461.8%        | 2 750              |
|   |     | -               | -                   | -               | 7 415          | 17 012        | -             | 17 012          | #DIV/0!        | -                  |
|   |     | 2 593           | 2 750               | -               | 267            | 601           | 688           | (87)            | -              | 2 750              |
| <b>District Municipality:</b>                                     |     |                 |                     |                 |                |               |               |                 |                |                    |
| Libraries and Achieves (DESRAC)                                   |     | (497)           | -                   | -               | -              | (319)         | -             | (319)           | 12.6           | -                  |
| Specify (Add grant description)                                   |     | 0               | -                   | -               | -              | (319)         | -             | (319)           | %              | -                  |
|   |     | (497)           | -                   | -               | -              | -             | -             | -               | #DIV/0!        | -                  |
| <b>Other grant providers:</b>                                     |     |                 |                     |                 |                |               |               |                 |                |                    |
| Social Assistance   |     | -               | (400)               | -               | (639)          | 5 139         | (100)         | 5 239           | 0!             | (400)              |
| Housing Development Agency  |     | -               | (400)               | -               | -              | -             | (100)         | 100             | #DIV/0!        | (400)              |
|   |     | -               | -                   | -               | (639)          | 5 139         | -             | 5 139           | 0!             | -                  |
| <b>Total Operating Transfers and Grants</b>                       |     | <b>6 181</b>    | <b>6 598</b>        | <b>-</b>        | <b>7 257</b>   | <b>23 031</b> | <b>3 637</b>  | <b>19 394</b>   | <b>533.2%</b>  | <b>6 598</b>       |
| <b>Capital Transfers and Grants National</b>                      |     |                 |                     |                 |                |               |               |                 |                |                    |
|   |     | 75 229          | 60 358              | -               | 7 836          | 11 318        | 60 358        | (49 041)        | -81.2%         | 60 358             |
| Municipal Infrastructure Grant                                    |     | 27 230          | 30 358              | -               | 6 819          | 7 730         | 30 358        | (22 628)        | -74.5%         | 30 358             |
| Integrated National Electrification Programme Grant               |     | 15 000          | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Regional Bulk Infrastructure Grant                                |     | 18 721          | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Water Services Infrastructure Grant                               |     | 14 278          | 30 000              | -               | 1 017          | 3 588         | 30 000        | (26 412)        | -88.0%         | 30 000             |
| <b>Provincial Government:</b>                                     |     |                 |                     |                 |                |               |               |                 |                |                    |
| Specify (Add grant description)                                   |     | (0)             | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Specify (Add grant description)                                   |     | (0)             | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Specify (Add grant description)                                   |     | 71              | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Specify (Add grant description)                                   |     | 7 380           | -                   | -               | -              | -             | -             | -               | -              | -                  |
| <b>District Municipality:</b>                                     |     |                 |                     |                 |                |               |               |                 |                |                    |
| Specify (Add grant description)                                   |     | (1 476)         | 1 800               | -               | -              | -             | 1 800         | (1 800)         | -100.0%        | 1 800              |
|   |     | (1 476)         | 1 800               | -               | -              | -             | 1 800         | (1 800)         | -100.0%        | 1 800              |
| <b>Other grant providers:</b>                                     |     |                 |                     |                 |                |               |               |                 |                |                    |
| Human Settlement Re-development Programme                         |     | 1 144           | 1 486               | -               | 149            | 154           | 371           | (217)           | -58.5%         | 1 486              |
|   |     | 1 144           | 1 486               | -               | 149            | 154           | 371           | (217)           | -58.5%         | 1 486              |
| <b>Total Capital Transfers and Grants</b>                         |     | <b>82 348</b>   | <b>63 644</b>       | <b>-</b>        | <b>7 984</b>   | <b>11 472</b> | <b>62 530</b> | <b>(51 058)</b> | <b>-81.7%</b>  | <b>63 644</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>                |     | <b>88 528</b>   | <b>70 242</b>       | <b>-</b>        | <b>15 241</b>  | <b>34 503</b> | <b>66 167</b> | <b>(31 664)</b> | <b>-47.9%</b>  | <b>70 242</b>      |

EC105 Ndlambe - Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved rollovers – M03  
September

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

**Supporting Table: SC8 - Councilor Allowances and Employee Related Costs**  
**EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits – M03 September**

| Summary of Employee and Councilor remuneration           | 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  |     | A                       | B               | C               |                |               |               |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                         |                 |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 |     | 5 140                   | 5 623           | –               | 929            | 1 764         | 1 406         | 358            | 25%            | 5 623              |
| Pension and UIF Contributions                            |     | 280                     | 393             | –               | 31             | 89            | 98            | (9)            | -9%            | 393                |
| Medical Aid Contributions                                |     | 91                      | 152             | –               | 12             | 35            | 38            | (3)            | -9%            | 152                |
| Motor Vehicle Allowance                                  |     | 1 367                   | 1 438           | –               | 113            | 340           | 360           | (20)           | -5%            | 1 438              |
| Cellphone Allowance                                      |     | 829                     | 857             | –               | 72             | 208           | 214           | (6)            | -3%            | 857                |
| Housing Allowances                                       |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Other benefits and allowances                            |     | 106                     | –               | –               | –              | –             | –             | –              | –              | –                  |
| <b>Sub Total - Councillors</b>                           |     | <b>7 813</b>            | <b>8 464</b>    | <b>–</b>        | <b>1 157</b>   | <b>2 436</b>  | <b>2 116</b>  | <b>320</b>     | <b>15%</b>     | <b>8 464</b>       |
| <b>% increase</b>  | 4   |                         | <b>8.3%</b>     |                 |                |               |               |                |                | <b>8.3%</b>        |
| <b>Senior Managers of the Municipality</b>               | 3   |                         |                 |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 |     | 5 073                   | 5 791           | –               | 1 189          | 2 047         | 1 448         | 600            | 41%            | 5 791              |
| Pension and UIF Contributions                            |     | 755                     | 783             | –               | 91             | 252           | 196           | 56             | 29%            | 783                |
| Medical Aid Contributions                                |     | 210                     | 307             | –               | 24             | 71            | 77            | (6)            | -7%            | 307                |
| Overtime   |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Performance Bonus  |     | 838                     | 450             | –               | –              | –             | 113           | (113)          | -100%          | 450                |
| Motor Vehicle Allowance                                  |     | 902                     | 972             | –               | 81             | 243           | 243           | –              | –              | 972                |
| Cellphone Allowance                                      |     | 112                     | 96              | –               | 10             | 28            | 24            | 4              | 18%            | 96                 |
| Housing Allowances                                       |     | 114                     | 138             | –               | 11             | 33            | 35            | (2)            | -4%            | 138                |
| Other benefits and allowances                            |     | 26                      | 91              | –               | 5              | 17            | 23            | (5)            | -24%           | 91                 |
| Payments in lieu of leave                                |     | 319                     | –               | –               | –              | 127           | –             | 127            | #DIV/0!        | –                  |
| Long service awards                                      |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Post-retirement benefit obligations                      |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Entertainment  | 2   | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Scarcity   |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Acting and post related allowance                        |     | 100                     | –               | –               | –              | –             | –             | –              | –              | –                  |
| In kind benefits   |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>8 449</b>            | <b>8 628</b>    | <b>–</b>        | <b>1 411</b>   | <b>2 819</b>  | <b>2 157</b>  | <b>662</b>     | <b>31%</b>     | <b>8 628</b>       |
| <b>% increase</b>  | 4   |                         | <b>2.1%</b>     |                 |                |               |               |                |                | <b>2.1%</b>        |
| <b>Other Municipal Staff</b>                             |     |                         |                 |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 |     | 90 529                  | 120 847         | –               | 8 800          | 26 442        | 30 212        | (3 770)        | -12%           | 120 847            |
| Pension and UIF Contributions                            |     | 16 590                  | 22 595          | –               | 1 648          | 4 964         | 5 649         | (685)          | -12%           | 22 595             |
| Medical Aid Contributions                                |     | 12 142                  | 17 647          | –               | 1 195          | 3 589         | 4 412         | (823)          | -19%           | 17 647             |
| Overtime   |     | 10 871                  | 5 460           | –               | 997            | 3 434         | 1 365         | 2 069          | 152%           | 5 460              |
| Performance Bonus  |     | 7 469                   | 9 400           | –               | 7              | 78            | 2 350         | (2 272)        | -97%           | 9 400              |
| Motor Vehicle Allowance                                  |     | 4 108                   | 4 659           | –               | 517            | 1 297         | 1 165         | 132            | 11%            | 4 659              |
| Cellphone Allowance                                      |     | 232                     | 271             | –               | 25             | 79            | 68            | 11             | 16%            | 271                |
| Housing Allowances                                       |     | 597                     | 614             | –               | 43             | 128           | 153           | (25)           | -17%           | 614                |
| Other benefits and allowances                            |     | 7 053                   | 3 665           | –               | 379            | 1 145         | 916           | 229            | 25%            | 3 665              |
| Payments in lieu of leave                                |     | 784                     | –               | –               | 55             | 9             | –             | 9              | #DIV/0!        | –                  |
| Long service awards                                      |     | (4 974)                 | 1 027           | –               | 30             | 89            | 257           | (168)          | -66%           | 1 027              |
| Post-retirement benefit obligations                      | 2   | 9 348                   | 2 101           | –               | 209            | 629           | 525           | 104            | 20%            | 2 101              |
| Entertainment  |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Scarcity   |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| Acting and post related allowance                        |     | 1 473                   | 40              | –               | 20             | 133           | 10            | 123            | 1215%          | 40                 |
| In kind benefits   |     | –                       | –               | –               | –              | –             | –             | –              | –              | –                  |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>156 222</b>          | <b>188 329</b>  | <b>–</b>        | <b>13 924</b>  | <b>42 016</b> | <b>47 082</b> | <b>(5 066)</b> | <b>-11%</b>    | <b>188 329</b>     |
| <b>% increase</b>  | 4   |                         | <b>20.6%</b>    |                 |                |               |               |                |                | <b>20.6%</b>       |
| <b>Total Parent Municipality</b>                         |     | <b>172 483</b>          | <b>205 420</b>  | <b>–</b>        | <b>16 492</b>  | <b>47 270</b> | <b>51 355</b> | <b>(4 085)</b> | <b>-8%</b>     | <b>205 420</b>     |

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 September 2023 amounts to R42 270 thousand and the year- to-date budget is R51 355 thousand and the expenditure for remuneration of councilors amounts to R1 157 thousand while the year-to-date budget is R2 116 million. The actual year-to-date expenditure for senior managers is R2 819 thousand and the year-to-date budget thereof is R2 157 thousand. The year-to-date actual for other municipal staff is R42 016 thousand and the year-to-date budget is R47 082. It must be noted that the year-to-date actual amount for continued members is R628 844 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 – M03 September**

| Description  | Ref | Budget Year 2023/24 |                |                |                 |                 |                |                 |                 |                |                 |                 | 2023/24 Medium Term Revenue & Expenditure Framework |                     |                     |                     |
|--|-----|---------------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|---|---------------------|---------------------|---------------------|
|  |     | July                | August         | Sept           | October         | Nov             | Dec            | January         | Feb             | March          | April           | May             | June  | Budget Year 2023/24 | Budget Year 2023/25 | Budget Year 2024/26 |
|  |     | Outcome             | Outcome        | Outcome        | Budget          | Budget          | Budget         | Budget          | Budget          | Budget         | Budget          | Budget          | Budget  |                     |                     |                     |
| <b>R thousands</b>   | 1   |                     |                |                |                 |                 |                |                 |                 |                |                 |                 |   |                     |                     |                     |
| <b>Cash Receipts By Source</b>   |     |                     |                |                |                 |                 |                |                 |                 |                |                 |                 |   |                     |                     |                     |
| Property rates   |     | 11 434              | 13 197         | 11 018         | 35 659          | 35 659          | 35 659         | 35 659          | 35 659          | 35 659         | 35 659          | 35 659          | 35 659  | 135 655             | 142 560             | 149 688             |
| Service charges - Electricity revenue  |     | 6 370               | 9 343          | 7 754          | 27 496          | 27 496          | 27 496         | 27 496          | 27 496          | 27 496         | 27 496          | 27 496          | 27 496  | 93 812              | 108 821             | 127 320             |
| Service charges - Water revenue  |     | 3 127               | 3 335          | 3 085          | 17 886          | 17 886          | 17 886         | 17 886          | 17 886          | 17 886         | 17 886          | 17 886          | 17 886  | 66 977              | 71 162              | 76 493              |
| Service charges - Waste Water Management   |     | 936                 | 983            | 939            | 4 936           | 4 936           | 4 936          | 4 936           | 4 936           | 4 936          | 4 936           | 4 936           | 4 936   | 18 319              | 19 571              | 21 339              |
| Service charges - Waste Mangement  |     | 1 345               | 1 503          | 1 404          | 7 941           | 7 941           | 7 941          | 7 941           | 7 941           | 7 941          | 7 941           | 7 941           | 7 941   | 29 796              | 31 611              | 33 880              |
| Rental of facilities and equipment   |     | 45                  | 352            | 317            | 287             | 287             | 287            | 287             | 287             | 287            | 287             | 287             | 287   | 1 092               | 1 147               | 1 204               |
| Interest earned - external investments   |     | 581                 | 779            | 759            | 1 811           | 1 811           | 1 811          | 1 811           | 1 811           | 1 811          | 1 811           | 1 811           | 1 811   | 6 893               | 7 238               | 7 600               |
| Interest earned - outstanding debtors  |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Dividends received   |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Fines, penalties and forfeits  |     | 27                  | 29             | 13             | 52              | 52              | 52             | 52              | 52              | 52             | 52              | 52              | 52  | 199                 | 209                 | 220                 |
| Licences and permits   |     | 162                 | 111            | 203            | 4 385           | 4 385           | 4 385          | 4 385           | 4 385           | 4 385          | 4 385           | 4 385           | 4 385   | 16 692              | 17 527              | 18 403              |
| Agency services  |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Transfers and Subsidies - Operational  |     | 3 013               | 19 273         | 96 757         | 1 419           | 2 007           | 134 935        | 1 419           | 1 419           | 101 610        | 1 419           | 1 419           | 1 419   | 137 300             | 146 969             | 152 297             |
| Other revenue  |     | 7 818               | 4 840          | 7 308          | 5 533           | 5 533           | 5 533          | 5 533           | 5 533           | 5 533          | 5 533           | 5 533           | 5 533   | 21 866              | 22 127              | 22 401              |
| <b>Cash Receipts by Source</b>   |     | <b>34 232</b>       | <b>52 615</b>  | <b>128 480</b> | <b>105 306</b>  | <b>105 895</b>  | <b>238 822</b> | <b>105 306</b>  | <b>105 306</b>  | <b>205 498</b> | <b>105 306</b>  | <b>105 306</b>  | <b>105 306</b>                                      | <b>520 616</b>      | <b>560 556</b>      | <b>602 041</b>      |
| <b>Other Cash Flows by Source</b>  |     |                     |                |                |                 |                 |                |                 |                 |                |                 |                 |   |                     |                     |                     |
| Transfers and subsidies - capital (monetary allocations) (National /   |     | 10 096              | -              | 9 000          | -               | -               | -              | -               | -               | -              | -               | -               | -   | 62 158              | 46 867              | 62 762              |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) |     | -                   | 371            | -              | 124             | 124             | 124            | 124             | 124             | 124            | 124             | 124             | 124   | 1 486               | -                   | -                   |
| Proceeds on Disposal of Fixed and Intangible Assets  |     | -                   | 10             | 174            | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Short term loans   |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Borrowing long term/refinancing  |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Increase (decrease) in consumer deposits   |     | 21                  | 33             | 22             | 15              | 15              | 15             | 15              | 15              | 15             | 15              | 15              | 15  | 59                  | 59                  | 59                  |
| Decrease (increase) in non-current receivables   |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Decrease (increase) in non-current investments   |     | 3                   | (0)            | (3)            | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| <b>Total Cash Receipts by Source</b>   |     | <b>44 352</b>       | <b>53 029</b>  | <b>137 673</b> | <b>105 444</b>  | <b>106 033</b>  | <b>238 961</b> | <b>105 444</b>  | <b>105 444</b>  | <b>205 636</b> | <b>105 444</b>  | <b>105 444</b>  | <b>105 444</b>                                      | <b>584 319</b>      | <b>607 482</b>      | <b>664 861</b>      |
| <b>Cash Payments by Type</b>   |     |                     |                |                |                 |                 |                |                 |                 |                |                 |                 |   |                     |                     |                     |
| Employee related costs   |     | 15 785              | 16 147         | 18 020         | 53 369          | 53 369          | 53 369         | 53 369          | 53 369          | 53 369         | 53 369          | 53 369          | 53 369  | 196 957             | 214 563             | 228 907             |
| Remuneration of councillors  |     | -                   | -              | (1 167)        | 2 233           | 2 233           | 2 233          | 2 233           | 2 233           | 2 233          | 2 233           | 2 233           | 2 233   | 8 464               | 8 925               | 9 408               |
| Interest   |     | -                   | -              | 273            | 24              | 24              | 24             | 24              | 24              | 24             | 24              | 24              | 24  | 196                 | 89                  | -                   |
| Bulk purchases - Electricity   |     | 8 713               | 11 520         | 11 976         | 24 078          | 24 078          | 24 078         | 24 078          | 24 078          | 24 078         | 24 078          | 24 078          | 24 078  | 90 945              | 96 210              | 101 782             |
| Acquisitions - water & other inventory   |     | 5 710               | 6 032          | 4 585          | 13 093          | 13 093          | 13 093         | 13 093          | 13 093          | 13 093         | 13 093          | 13 093          | 13 093  | 49 846              | 52 340              | 54 934              |
| Contracted services  |     | 13 366              | 11 919         | 14 050         | 26 781          | 26 781          | 26 781         | 26 781          | 26 781          | 26 781         | 26 781          | 26 781          | 26 781  | 102 126             | 106 863             | 112 383             |
| Transfers and subsidies - other municipalities   |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Transfers and subsidies - other  |     | -                   | -              | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| Other expenditure  |     | 24 826              | 11 577         | 7 923          | 14 757          | 14 757          | 14 757         | 14 757          | 14 757          | 14 757         | 14 757          | 14 757          | 14 757  | 56 443              | 58 865              | 61 777              |
| <b>Cash Payments by Type</b>   |     | <b>68 400</b>       | <b>57 195</b>  | <b>55 659</b>  | <b>134 335</b>  | <b>134 335</b>  | <b>134 335</b> | <b>134 335</b>  | <b>134 335</b>  | <b>134 335</b> | <b>134 335</b>  | <b>134 335</b>  | <b>134 335</b>                                      | <b>504 976</b>      | <b>537 855</b>      | <b>569 191</b>      |
| <b>Other Cash Flows/Payments by Type</b>   |     |                     |                |                |                 |                 |                |                 |                 |                |                 |                 |   |                     |                     |                     |
| Capital assets   |     | 1 968               | 2 585          | 8 094          | 21 222          | 21 222          | 21 222         | 21 222          | 21 222          | 21 222         | 21 222          | 21 222          | 21 222  | 91 919              | 80 181              | 82 566              |
| Repayment of borrowing   |     | -                   | -              | 1 008          | -               | -               | -              | -               | -               | 972            | -               | -               | -   | 1 477               | 973                 | -                   |
| Other Cash Flows/Payments  |     | 37                  | 717            | -              | -               | -               | -              | -               | -               | -              | -               | -               | -   | -                   | -                   | -                   |
| <b>Total Cash Payments by Type</b>   |     | <b>70 405</b>       | <b>60 497</b>  | <b>64 761</b>  | <b>155 557</b>  | <b>155 557</b>  | <b>155 557</b> | <b>155 557</b>  | <b>155 557</b>  | <b>156 529</b> | <b>155 557</b>  | <b>155 557</b>  | <b>155 557</b>                                      | <b>598 372</b>      | <b>619 009</b>      | <b>651 757</b>      |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>  |     | <b>(26 053)</b>     | <b>(7 468)</b> | <b>72 912</b>  | <b>(50 113)</b> | <b>(49 524)</b> | <b>83 404</b>  | <b>(50 113)</b> | <b>(50 113)</b> | <b>49 107</b>  | <b>(50 113)</b> | <b>(50 113)</b> | <b>(50 113)</b>                                     | <b>(14 053)</b>     | <b>(11 527)</b>     | <b>13 104</b>       |
| Cash/cash equivalents at the month/year beginning:   |     | 67 235              | 41 182         | 33 714         | 106 626         | 56 513          | 6 989          | 90 392          | 40 279          | (9 834)        | 39 273          | (10 840)        | (60 953)  | 67 235              | 53 182              | 41 655              |
| Cash/cash equivalents at the month/year end:   |     | 41 182              | 33 714         | 106 626        | 56 513          | 6 989           | 90 392         | 40 279          | (9 834)         | 39 273         | (10 840)        | (60 953)        | (111 066)   | 53 182              | 41 655              | 54 760              |

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

**Supporting Table: SC 12 Capital Expenditure Trend**  
**EC105 Ndlambe - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M03 September**

| 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 |
| <b>R thousands</b>                           |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                 |                     |                 |                |               |               |              |                |                            |
| July   | 6 549           | 20 875              | –               | 1 492          | 1 492         | 20 875        | 19 383       | 92.9%          | 2%                         |
| August                                       | 9 195           | 53 840              | –               | 1 639          | 3 131         | 74 715        | 71 583       | 95.8%          | 4%                         |
| September                                    | 13 312          | 478                 | –               | 7 237          | 10 368        | 75 192        | 64 824       | 86.2%          | 13%                        |
| October                                      | 5 583           | 898                 | –               | –              | –             | 76 090        | –            | –              | –                          |
| November                                     | 9 968           | 53                  | –               | –              | –             | 76 142        | –            | –              | –                          |
| December                                     | 7 100           | 1 663               | –               | –              | –             | 77 805        | –            | –              | –                          |
| January                                      | 3 813           | 13                  | –               | –              | –             | 77 817        | –            | –              | –                          |
| February                                     | 11 556          | 363                 | –               | –              | –             | 78 180        | –            | –              | –                          |
| March  | 6 168           | 1 213               | –               | –              | –             | 79 392        | –            | –              | –                          |
| April  | 6 374           | 13                  | –               | –              | –             | 79 405        | –            | –              | –                          |
| May  | 13 084          | 13                  | –               | –              | –             | 79 417        | –            | –              | –                          |
| June   | 13 676          | 513                 | –               | –              | –             | 79 930        | –            | –              | –                          |
| <b>Total Capital expenditure</b>             | <b>106 379</b>  | <b>79 930</b>       | <b>–</b>        | <b>10 368</b>  |               |               |              |                |                            |

Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of September amounts to R7 237 million. The year-to-date actual expenditure incurred is R10 368 million whilst the year-to-date budget is R75 192 million that gives 86.2% of variance.



|   |          |               |              |          |            |            |              |              |              |              |
|---|----------|---------------|--------------|----------|------------|------------|--------------|--------------|--------------|--------------|
| <i>Investment properties</i>                    |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Revenue Generating</i>                       |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
|   |          |               |              |          |            |            |              |              | 100.0%       |              |
| <i>Improved Property</i>                        |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Unimproved Property</i>                      |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Non-revenue Generating</i>                   |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Improved Property</i>                        |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Unimproved Property</i>                      |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Other assets</i>                             |          | -             | 350          | -        | -          | -          | 350          | 350          |              | 350          |
| <i>Operational Buildings</i>                    |          | -             | 350          | -        | -          | -          | 350          | 350          | 100.0%       | 350          |
| <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>                             |          | -             | 350          | -        | -          | -          | 350          | (350)        | (0)          | 350          |
| <i>Training Centres</i>                         |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Manufacturing Plant</i>                      |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Depots</i>                                   |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Capital Spares</i>                           |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Furniture and Office Equipment</i>           |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Furniture and Office Equipment</i>           |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Machinery and Equipment</i>                  |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Machinery and Equipment</i>                  |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Transport Assets</i>                         |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Transport Assets</i>                         |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Land</i>                                     |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Land</i>                                     |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Zoo's, Marine and Non-biological Animals</i> |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Zoo's, Marine and Non-biological Animals</i> |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Living resources</i>                         |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Mature</i>                                   |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Policing and Protection</i>                  |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Zoological plants and animals</i>            |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Immature</i>                                 |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Policing and Protection</i>                  |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <i>Zoological plants and animals</i>            |          | -             | -            | -        | -          | -          | -            | -            |              | -            |
| <b>Total Capital Expenditure on new assets</b>  | <b>1</b> | <b>56 611</b> | <b>9 647</b> | <b>-</b> | <b>820</b> | <b>850</b> | <b>8 807</b> | <b>7 957</b> | <b>90.4%</b> | <b>9 647</b> |

## Supporting Table: SC 13(b) Capital Expenditure on Existing Assets by Asset Class

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M03 September

| 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 |   |
| <b>R thousands</b>  | 1   |                 |                     |                 |                |               |               |              |                |                    |   |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |   |
| <b>Infrastructure</b>   |     | 347             | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Roads Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Roads   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Road Structures   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Road Furniture  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Storm water Infrastructure  |     | 347             | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Drainage Collection   |     | 347             | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Storm water Conveyance  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Attenuation   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Pump Station  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Reticulation  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Waste Water Treatment Works   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Outfall Sewers  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Toilet Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Information and Communication Infrastructure                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Data Centres  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Core Layers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Distribution Layers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| <b>Community Assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Community Facilities  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Halls   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Centres   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| Crèches   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  | - |
| <b>Other assets</b>   |     | -               | -                   | -               | 12             | 12            | -             | (12)         |                | -                  |   |
| Operational Buildings   |     | -               | -                   | -               | 12             | 12            | -             | (12)         | #DIV/0!        | -                  |   |
| Municipal Offices   |     | -               | -                   | -               | 12             | 12            | -             | 12           | #DIV/0!        | -                  |   |
| Pay/Enquiry Points  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Building Plan Offices   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Workshops   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Biological or Cultivated Assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Biological or Cultivated Assets   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Intangible Assets</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Servitudes  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Licences and Rights   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Water Rights  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Effluent Licenses   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Solid Waste Licenses  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Computer Software and Applications</b>   | 15  |                 | 40                  | -               | -              | 16            | 40            |              |                | 40                 |   |
| Computer Equipment  | 15  |                 | 40                  | -               | -              | 16            | 40            | (24)         |                | 40                 |   |
| <b>Furniture and Office Equipment</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Furniture and Office Equipment  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Machinery and Equipment</b>  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Machinery and Equipment   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Transport Assets</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Transport Assets  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Land</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| Land  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |   |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    |     | 362             | 40                  | -               | 12             | 28            | 40            | 12           |                | 40                 |   |



|   |   |        |        |   |       |       |       |       |       |        |
|---|---|--------|--------|---|-------|-------|-------|-------|-------|--------|
| <u>Effluent Licenses</u>                                  |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <u>Solid Waste Licenses</u>                               |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <u>Computer Software and Applications Load Settlement</u> |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <u>Software Applications Unspecified</u>                  |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
|   |   | 57     | 62     | - | 0     | 0     | 16    | 15    | 97.1% | 62     |
| <b>Computer Equipment</b>                                 |   | 57     | 62     | - | 0     | 0     | 16    | (15)  | (0)   | 62     |
| Computer Equipment  |   | 96     | 177    | - | -     | 24    | 44    | 21    | 46.3% | 177    |
| <b>Furniture and Office Equipment</b>                     |   | 96     | 177    | - | -     | 24    | 44    | (21)  | (0)   | 177    |
| Furniture and Office Equipment                            |   | 2 165  | 4 104  | - | 145   | 603   | 1 026 | 423   | 41.2% | 4 104  |
| <b>Machinery and Equipment</b>                            |   | 2 165  | 4 104  | - | 145   | 603   | 1 026 | (423) | (0)   | 4 104  |
| Machinery and Equipment                                   |   | 4 436  | 4 966  | - | 408   | 1 316 | 1 242 | (74)  | -6.0% | 4 966  |
| <b>Transport Assets</b>                                   |   | 4 436  | 4 966  | - | 408   | 1 316 | 1 242 | 74    | 0     | 4 966  |
| Transport Assets  |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <b>Land</b>   |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| Land  |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <b>Zoo's, Marine and Non-biological Animals</b>           |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| Zoo's, Marine and Non-biological Animals                  |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <b>Living resources</b>                                   |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| Mature  |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <i>Policing and Protection</i>                            |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <i>Zoological plants and animals</i> Immature             |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <i>Policing and Protection</i>                            |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <i>Zoological plants and animals</i>                      |   | -      | -      | - | -     | -     | -     | -     | -     | -      |
| <b>Total Repairs and Maintenance Expenditure</b>          | 1 | 31 029 | 38 691 | - | 2 041 | 5 139 | 9 673 | 4 534 | 46.9% | 38 691 |

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

#### EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – M03 September

| 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 % |                    |
| <b>R thousands</b>                           | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                        |     | 36 449          | 37 664              | -               | 3 216          | 9 866         | 9 416         | (450)        | -4.8%          | 37 664             |
| Roads Infrastructure                         |     | 14 011          | 14 177              | -               | 1 202          | 3 692         | 3 544         | (148)        | -4.2%          | 14 177             |
| Roads  |     | 14 008          | 14 172              | -               | 1 153          | 3 541         | 3 543         | (2)          | (0)            | 14 172             |
| Road Structures                              |     | 3               | 5                   | -               | 49             | 149           | 1             | 148          | 0              | 5                  |
| Road Furniture                               |     | -               | -                   | -               | 0              | 1             | -             | 1            | #DIV/0!        | -                  |
| Capital Spares                               |     | 0               | 1                   | -               | 0              | 0             | 0             | 0            | 0              | 1                  |
| <b>Storm water Infrastructure</b>            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Electrical Infrastructure</b>             |     | 3 459           | 3 784               | -               | 309            | 947           | 946           | (1)          | -0.1%          | 3 784              |
| Power Plants                                 |     | 9               | 37                  | -               | 3              | 9             | 9             | 0            | 0              | 37                 |
| HV Substations                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station                         |     | 356             | 352                 | -               | 29             | 89            | 88            | 1            | 0              | 352                |
| HV Transmission Conductors                   |     | 326             | 655                 | -               | 52             | 158           | 164           | (5)          | (0)            | 655                |
| MV Substations                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations                        |     | 3               | 12                  | -               | 1              | 3             | 3             | -            | 0              | 12                 |
| MV Networks                                  |     | 28              | 97                  | -               | 8              | 25            | 24            | 0            | 0              | 97                 |
| LV Networks                                  |     | 2 737           | 2 631               | -               | 216            | 663           | 658           | 0            | 0              | 2 631              |
| Capital Spares                               |     | 13 270          | 14 163              | -               | 1 199          | 3 675         | 3 541         | 5            | 0              | 14 163             |
| <b>Water Supply Infrastructure</b>           |     | -               | -                   | -               | -              | -             | -             | (134)        | -3.8%          | -                  |
| Dams and Weirs                               |     | 0               | 37                  | -               | 3              | 9             | 9             | -            | 0              | 37                 |
| Boreholes                                    |     | 27              | 27                  | -               | 2              | 7             | 7             | 0            | 0              | 27                 |
| Reservoirs Pump Stations                     |     | 51              | 576                 | -               | 78             | 240           | 144           | 0            | 0              | 576                |
| Water Treatment Works                        |     | 11 502          | 11 469              | -               | 933            | 2 860         | 2 867         | 96           | 0              | 11 469             |
| Bulk Mains                                   |     | 20              | 20                  | -               | 15             | 45            | 5             | (7)          | (0)            | 20                 |
| Distribution                                 |     | 1 614           | 1 741               | -               | 143            | 439           | 435           | 40           | 0              | 1 741              |
| Distribution Points                          |     | -               | -                   | -               | -              | -             | -             | 4            | 0              | -                  |
| PRV Stations                                 |     | 47              | 47                  | -               | 4              | 12            | 12            | -            | 0              | 47                 |
|  |     | 9               | 245                 | -               | 20             | 62            | 61            | 0            | 0              | 245                |
|  |     | 5 709           | 5 540               | -               | 507            | 1 553         | 1 385         |              |                | 5 540              |

|   |       |       |   |     |       |       |       |        |       |
|---|-------|-------|---|-----|-------|-------|-------|--------|-------|
| Capital Spares                                      | 31    | 20    | - | 32  | 98    | 5     | 1     | 0      | 20    |
| <b>Sanitation Infrastructure</b>                    | -     | -     | - | -   | -     | -     | (168) | -12.1% | -     |
| Pump Station  | -     | -     | - | -   | -     | -     | 93    | 0      | -     |
| Reticulation  | 5 090 | 4 964 | - | 429 | 1 314 | 1 241 | -     | 0      | 4 964 |
| Waste Water Treatment Works                         | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Outfall Sewers                                      | 588   | 556   | - | 46  | 140   | 139   | 73    | 0      | 556   |
| Toilet Facilities                                   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Capital Spares                                      | -     | -     | - | -   | -     | -     | 1     | 0      | -     |
| <b>Solid Waste Infrastructure</b>                   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Landfill Sites                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Waste Transfer Stations                             | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Waste Processing Facilities                         | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Waste Drop-off Points                               | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Waste Separation Facilities                         | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Electricity Generation Facilities                   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Capital Spares                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| <b>Rail Infrastructure</b>                          | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Rail Lines  | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Rail Structures                                     | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Rail Furniture                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Drainage Collection                                 | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Storm water Conveyance                              | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Attenuation   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| MV Substations                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| LV Networks   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Capital Spares                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| <b>Coastal Infrastructure</b>                       | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Sand Pumps  | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Piers   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Revetments Promenades                               | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Capital Spares                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| <b>Information and Communication Infrastructure</b> | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Data Centres  | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Core Layers   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Distribution Layers                                 | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Capital Spares                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| <b>Community Assets</b>                             | 205   | 416   | - | 34  | 105   | 104   | (1)   | -1.0%  | 416   |
| Community Facilities                                | 0     | 0     | - | 0   | 0     | 0     | (0)   | -5.3%  | 0     |
| Halls   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| 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                     | 204   | 416   | - | 34  | 105   | 104   | (1)   | -1.0%  | 416   |
| Indoor Facilities                                   | 0     | 64    | - | 5   | 16    | 16    | 0     | 0      | 64    |
| Outdoor Facilities                                  | 167   | 269   | - | 22  | 68    | 67    | 1     | 0      | 269   |
| Capital Spares                                      | 37    | 83    | - | 7   | 21    | 21    | 0     | 0      | 83    |
| <b>Heritage assets</b>                              | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Monuments   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Historic Buildings                                  | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Works of Art  | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Conservation Areas                                  | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Other Heritage                                      | -     | -     | - | -   | -     | -     | -     | -      | -     |
| <b>Investment properties</b>                        | 1 177 | 1 177 | - | 97  | 297   | 1 177 | 880   | 74.8%  | 1 177 |
| Revenue Generating                                  | 1 177 | 1 177 | - | 97  | 297   | 1 177 | 880   | 74.8%  | 1 177 |
| Improved Property                                   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Unimproved Property                                 | 1 177 | 1 177 | - | 97  | 297   | 1 177 | (880) | (0)    | 1 177 |
| Non-revenue Generating                              | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Improved Property                                   | -     | -     | - | -   | -     | -     | -     | -      | -     |
| Unimproved Property                                 | -     | -     | - | -   | -     | -     | -     | -      | -     |
| <b>Other assets</b>                                 | 4 174 | 4 097 | - | 358 | 1 099 | 1 024 | (74)  | -7.3%  | 4 097 |

|   |              |               |               |            |              |               |               |               |              |               |
|---|--------------|---------------|---------------|------------|--------------|---------------|---------------|---------------|--------------|---------------|
| Operational Buildings   | 4 174        | 4 097         | –             | 358        | 1 099        | 1 024         | (74)          | -7.3%         | 4 097        |               |
| Municipal Offices   | 4 156        | 4 083         | –             | 357        | 1 095        | 1 021         | 74            | 0             | 4 083        |               |
| Pay/Enquiry Points  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Building Plan Offices   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Workshops   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Yards   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Stores  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Laboratories  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Training Centres  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Manufacturing Plant   | 7            | 6             | –             | 0          | 1            | 1             | (0)           | (0)           | 6            |               |
| Depots  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Capital Spares  | 11           | 9             | –             | 1          | 2            | 2             | 0             | 0             | 9            |               |
| Housing   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Staff Housing   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Social Housing  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Capital Spares  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| <b>Biological or Cultivated Assets</b>                        | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Biological or Cultivated Assets                               | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| <b>Intangible Assets</b>                                      | <b>103</b>   | <b>60</b>     | <b>–</b>      | <b>2</b>   | <b>4</b>     | <b>15</b>     | <b>11</b>     | <b>74.9%</b>  | <b>60</b>    |               |
| Servitudes  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Licences and Rights   | 103          | 60            | –             | 2          | 4            | 15            | 11            | <b>74.9%</b>  | 60           |               |
| Water Rights  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Effluent Licenses   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Solid Waste Licenses  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Computer Software and Applications Load Settlement            | 103          | 60            | –             | 2          | 4            | 15            | (11)          | (0)           | 60           |               |
| Software Applications   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Unspecified   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
|   | <b>544</b>   | <b>543</b>    | <b>–</b>      | <b>59</b>  | <b>173</b>   | <b>136</b>    | <b>(37)</b>   | <b>-27.6%</b> | <b>543</b>   |               |
| <b>Computer Equipment</b>                                     | <b>544</b>   | <b>543</b>    | <b>–</b>      | <b>59</b>  | <b>173</b>   | <b>136</b>    | <b>37</b>     | <b>0</b>      | <b>543</b>   |               |
| Computer Equipment  | <b>659</b>   | <b>690</b>    | <b>–</b>      | <b>42</b>  | <b>144</b>   | <b>172</b>    | <b>28</b>     | <b>16.5%</b>  | <b>690</b>   |               |
| <b>Furniture and Office Equipment</b>                         | <b>659</b>   | <b>690</b>    | <b>–</b>      | <b>42</b>  | <b>144</b>   | <b>172</b>    | <b>(28)</b>   | <b>(0)</b>    | <b>690</b>   |               |
| Furniture and Office Equipment                                | <b>564</b>   | <b>530</b>    | <b>–</b>      | <b>41</b>  | <b>130</b>   | <b>132</b>    | <b>3</b>      | <b>2.1%</b>   | <b>530</b>   |               |
|   | <b>564</b>   | <b>530</b>    | <b>–</b>      | <b>41</b>  | <b>130</b>   | <b>132</b>    | <b>(3)</b>    | <b>(0)</b>    | <b>530</b>   |               |
| <b>Machinery and Equipment</b>                                | <b>3 621</b> | <b>3 900</b>  | <b>–</b>      | <b>294</b> | <b>932</b>   | <b>975</b>    | <b>43</b>     | <b>4.4%</b>   | <b>3 900</b> |               |
| Machinery and Equipment                                       | <b>3 621</b> | <b>3 900</b>  | <b>–</b>      | <b>294</b> | <b>932</b>   | <b>975</b>    | <b>(43)</b>   | <b>(0)</b>    | <b>3 900</b> |               |
| <b>Transport Assets</b>                                       | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Transport Assets  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| <b>Land</b>   | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Land  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| <b>Zoo's, Marine and Non-biological Animals</b>               | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Zoo's, Marine and Non-biological Animals                      | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| <b>Living resources</b>                                       | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Mature  | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Policing and Protection Zoological plants and animals Imature | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| Policing and Protection Zoological plants and animals         | –            | –             | –             | –          | –            | –             | –             | –             | –            |               |
| <b>Total Depreciation</b>                                     | <b>1</b>     | <b>47 495</b> | <b>49 076</b> | <b>–</b>   | <b>4 145</b> | <b>12 749</b> | <b>13 151</b> | <b>402</b>    | <b>3.1%</b>  | <b>49 076</b> |





|  |   |        |        |   |       |       |        |        |        |        |
|--|---|--------|--------|---|-------|-------|--------|--------|--------|--------|
| <i>Software Applications</i>                                     |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <i>Unspecified</i>   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Computer Equipment</b>  |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| Computer Equipment   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Furniture and Office Equipment</b>                            |   | -      | 350    | - | -     | -     | 350    | 350    | 100.0% | 350    |
| Furniture and Office Equipment                                   |   | -      | 350    | - | -     | -     | 350    | (350)  | (0)    | 350    |
| <b>Machinery and Equipment</b>                                   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| Machinery and Equipment  |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Transport Assets</b>  |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| Transport Assets   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Land</b>  |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| Land   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Zoo's, Marine and Non-biological Animals</b>                  |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| Zoo's, Marine and Non-biological Animals                         |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Living resources</b>  |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| Mature   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <i>Policing and Protection</i>                                   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <i>Zoological plants and animals</i> Immature                    |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <i>Policing and Protection</i>                                   |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <i>Zoological plants and animals</i>                             |   | -      | -      | - | -     | -     | -      | -      | -      | -      |
| <b>Total Capital Expenditure on upgrading of existing assets</b> | 1 | 38 075 | 54 137 | - | 6 325 | 9 369 | 54 037 | 44 668 | 82.7%  | 54 137 |

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