

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2023/2024

REPORTING PERIOD: 4th QUARTER

TABLE OF CONTENTS

Glossary of Terms

Introduction.....	5
PART 1: IN - YEAR REPORT.....	6
1. IN YEAR BUDGET STATEMENT TABLES.....	6
1.1 Summary /overview.....	6
1.2 Financial performance.....	8
1.3 Capital expenditure.....	13
1.4 Financial position.....	14
1.5 Cash flow statement.....	16
PART 2: SUPPORTING TABLES.....	18
2.1 Debtor's age analysis.....	18
2.2 Aged creditors.....	19
2.3 Investment portfolio.....	21
2.4 Transfers and grants receipts.....	22
2.5 Transfers and grants expenditure.....	23
2.6 Councillor's and staff benefits.....	25
2.7 Actuals and revised targets for cash receipts.....	26
2.8 Capital expenditure trend.....	28
2.9 Capital expenditure on new assets by class.....	29
2.10 Capital expenditure on renewal of existing assets by class.....	32
2.11 Expenditure on repairs and maintenance.....	35
2.12 Depreciation by asset class.....	38
2.13 Capital expenditure on upgrading of existing assets by asset class.....	41
PART 3: SUPPORTING INFORMATION.....	44
3.1 Indigent Households.....	44
3.2 Staff and councillor's accounts.....	47
3.3 Collection rate.....	48
3.4 Insurance.....	49
3.5 irregular, fruitless and wasteful expenditure.....	53
3.6 Electricity and water losses.....	56
3.7 Cost containment.....	60
3.8 Virements Report.....	61
3.9 mSCOA road map.....	73
Quality certification.....	74

GLOSSARY OF TERMS

Allocations - Money received from Provincial or National Government or other municipalities.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principal piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF - Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

Operating expenditure - Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or more than, an approved budget.

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned. In Ndlambe Local Municipality this means votes such as Executive & Council, Financial Services, Corporate Services, and Public Safety etc.

MIG - Municipal Infrastructure grant- Conditional grant capital in nature

INEP - Integrated Electrification (municipal) Programme grant capital in nature.

EPWP -Expanded Public Works Programme

FMG - Financial Management Grant

NRW- Non-Revenue Water

mSCOA- Municipal Standard chart Of Accounts

INTRODUCTION

The quarter 3 budget implementation report covers revenue and expenditure and electricity and water losses for quarter 3 of the 2023/2024 financial year.

The budget implementation report assesses the in-year financial performance of the municipality against the budgeted revenue and expenditure. The budget implementation report focuses on the credibility of municipal budget, covering capital and operating budgets as well as sustainability of the municipality that includes debtors, creditors, and cash flow position through compliance with relevant legislation and regulations.

LEGISLATIVE FRAMEWORK

In terms of section 52 (d) of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA), the mayor of a municipality must within 30 days after the end of each quarter submit a report to council on the implementation of the budget and the financial situation of the Municipality. Section 74 of the MFMA requires accounting officers to submit such information, returns, documents, explanations, and motivations as may be required.

EXECUTIVE SUMMARY

The executive summary presented is aimed at providing Council with a high-level overview of the trading results for the period quarter 4 of 2023/2024 as well as a comprehensive overview of the Municipality's financial management and viability, and the extent to which the Municipality is meeting or exceeding planned performance as contained within the Service Delivery and Budget implementation plan.

PART 1: IN - YEAR REPORT

1. IN YEAR BUDGET STATEMENT TABLES

1.1 SUMMARY/OVERVIEW

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	143,573	154,154	154,154	36,149	146,733	154,154	(7,421)	-5%	154,154
Service charges	181,743	206,426	206,426	45,751	189,825	206,426	(16,601)	-8%	206,426
Investment revenue	7,977	6,893	6,893	4,626	12,317	6,893	5,424	79%	6,893
Transfers and subsidies - Operational	128,498	137,300	249,729	11,892	195,697	249,729	(54,032)	-22%	249,729
Other own revenue	42,093	45,079	45,093	6,179	34,116	45,093	(10,977)	-24%	-
Total Revenue (excluding capital transfers and contributions)	503,884	549,852	662,295	104,596	578,689	662,295	(83,606)	-13%	662,295
Employee costs	184,822	196,957	196,578	45,445	188,139	196,578	(8,439)	-4%	196,578
Remuneration of Councillors	7,671	8,464	9,084	2,026	8,492	9,084	(592)	-7%	9,084
Depreciation and amortisation	51,754	49,076	49,076	12,642	50,779	49,076	1,702	3%	49,076
Interest	7,967	196	196	29	184	196	(12)	-6%	196
Inventory consumed and bulk purchases	136,643	121,829	120,670	31,514	128,870	120,670	8,199	7%	120,670
Transfers and subsidies	4,529	3,980	4,497	491	4,304	4,497	(193)	-4%	4,497
Other expenditure	175,697	180,269	293,318	76,844	236,707	293,318	(56,610)	-19%	293,318
Total Expenditure	569,082	560,770	673,419	168,992	617,474	673,419	(55,945)	-8%	673,419
Surplus/(Deficit)	(65,198)	(10,918)	(11,124)	(64,396)	(38,786)	(11,124)	(27,661)	249%	(11,124)
Transfers and subsidies - capital (monetary allocations)	141,420	63,644	184,916	41,583	112,368	184,916	(72,548)	-39%	184,916
Transfers and subsidies - capital (non-kind)	113	-	-	(34)	378	-	378	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	76,335	52,726	173,792	(22,846)	73,960	173,792	(99,832)	-57%	173,792
Surplus/ (Deficit) for the year	76,335	52,726	173,792	(22,846)	73,960	173,792	(99,832)	-57%	173,792
Capital expenditure & funds sources									
Capital expenditure	146,016	79,930	201,202	43,808	113,691	201,202	(87,510)	-43%	201,202
Capital transfers recognised	121,814	63,644	184,916	38,853	104,292	184,916	(80,624)	-44%	184,916
Borrowing	(2)	-	-	-	-	-	-	-	-
Internally generated funds	24,203	16,285	16,285	4,851	9,352	16,285	(6,933)	-43%	16,285
Total sources of capital funds	146,016	79,930	201,202	43,704	113,645	201,202	(87,557)	-44%	201,202
Financial position									
Total current assets	268,090	296,342	385,275		387,407				385,275
Total non current assets	1,445,081	1,418,909	1,597,188		1,503,655				1,597,188
Total current liabilities	246,779	234,470	343,167		351,305				343,167
Total non current liabilities	124,259	110,673	123,286		124,259				123,286
Community wealth/Equity	1,342,133	1,370,107	1,515,924		1,417,278				1,515,924
Cash flows									
Net cash from (used) operating	5,623	87,270	268,289	(32,005)	173,844	133,952	(39,893)	-30%	268,289
Net cash from (used) investing	159,256	(91,919)	(203,797)	(43,781)	(125,339)	(148,425)	(23,086)	16%	(203,797)
Net cash from (used) financing	(2,290)	(1,419)	1,536	97	(1,121)	(758)	364	-48%	1,536
Cash/cash equivalents at the month/year end	240,375	22,679	133,264	-	114,619	52,005	(62,615)	-120%	133,264
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	30,954	12,855	9,688	8,066	7,234	7,189	6,102	176,557	258,645
Creditors Age Analysis									
Total Creditors	13,007	-	-	-	-	-	-	-	13,007

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 where narrations are also provided.

Revenue:

The actual year-to-date operational revenue for the 4th quarter is R578,689 million and the year-to-date budget of R662,295 million and this reflects a negative variance of R83,606 million which is -13%. The year-to-date collection rate for the 4th quarter ending in June is 89% vs the budgeted collection rate of 83%.

Operating Expenditure:

The year-to-date operational expenditure as at the 4th quarter is R617,474 million, and the year-to-date budget is R673,419 million. This reflects an underspending of R55,945 million for the 4th quarter ending in June.

Capital Expenditure:

The year-to-date capital expenditure for the 4th quarter ending in June is R5,541 million and the year-to-date capital grants transferred are R191,209 million. Capital expenditure is dominantly funded by DORA grants through schedule 5B and 6B. The allocated grants are transferred to the municipality by instalments in accordance with the payment schedule published in National Treasury website (www.treasury.gov.za).

Surplus/Deficit:

Taking the above into consideration, the net operating deficit for the 4th quarter ending in June is R38,786 million. The net operating surplus/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. The net operating surplus margin for the 4th quarter ending in June is -6%.

Debtors:

Outstanding debtors' is comprised of consumer and sundry debtors from exchange and non-exchange transactions. The non-exchange transaction are transactions because of rates imposed on the value of properties whilst the exchange transactions are because of transactions from supplying water services etc. The total outstanding debtors as at end of June amount to R258,645 million compared to the previous quarter that was reflecting R276,386 million. Debtors relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, they do not form part of consumer debtors.

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, however in the 4th quarter ending in June reflect at R13,007 million. The group of creditors outstanding is trade creditors, Auditor General and Pensions/Retirement.

1.2 FINANCIAL PERFORMANCE

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M12 - Quarter 4

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 4	Year TD actual	Year TD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		249,255	231,585	231,600	44,396	227,600	231,600	(3,999)	-2%	231,600
Executive and council		4,943	4,100	4,100	58	2,070	4,100	(2,031)	-50%	4,100
Finance and administration		244,312	227,485	227,499	44,280	225,465	227,499	(2,035)	-1%	227,499
Internal audit		-	-	-	58	66	-	66	0	-
Community and public safety		10,729	20,545	135,034	11,156	78,781	135,034	(56,254)	-42%	135,034
Community and social services		3,291	3,578	4,745	700	3,253	4,745	(1,492)	-31%	4,745
Sport and recreation		487	11,225	11,225	533	10,459	11,225	(766)	-7%	11,225
Public safety		3,137	1,900	3,010	116	2,549	3,010	(461)	-15%	3,010
Housing		1,860	1,948	114,160	9,342	61,405	114,160	(52,755)	-46%	114,160
Health		1,956	1,894	1,894	465	1,114	1,894	(780)	-41%	1,894
Economic and environmental services		23,826	20,784	29,384	10,179	29,187	29,384	(198)	-1%	29,384
Planning and development		5,174	5,214	5,214	1,721	6,985	5,214	1,771	34%	5,214
Road transport		17,463	13,752	22,352	8,438	20,991	22,352	(1,361)	-6%	22,352
Environmental protection		1,189	1,818	1,818	20	1,210	1,818	(608)	-33%	1,818
Trading services		357,922	325,816	436,427	81,960	353,937	436,427	(82,490)	-19%	436,427
Energy sources		86,268	98,117	97,916	23,549	96,356	97,916	(1,560)	-2%	97,916
Water management		100,534	107,238	171,266	20,829	122,730	171,266	(48,536)	-28%	171,266
Waste water management		142,601	75,967	126,715	29,816	97,921	126,715	(28,794)	-23%	126,715
Waste management		28,520	44,494	40,531	7,766	36,931	40,531	(3,600)	-9%	40,531
Other	4	3,686	14,765	14,765	(1,545)	1,930	14,765	(12,836)	-87%	14,765
Total Revenue - Functional	2	645,418	613,496	847,211	146,146	691,435	847,211	(155,776)	-18%	847,211
Expenditure - Functional										
Governance and administration		152,269	153,490	155,616	43,370	153,355	155,616	(2,261)	-1%	155,616
Executive and council		41,821	46,363	46,626	10,457	44,165	46,626	(2,461)	-5%	46,626
Finance and administration		102,350	98,904	100,642	30,743	100,609	100,642	(33)	0%	100,642
Internal audit		8,098	8,223	8,347	2,170	8,581	8,347	234	3%	8,347
Community and public safety		44,172	45,879	159,064	19,833	103,340	159,064	(55,724)	-35%	159,064
Community and social services		11,648	12,170	13,320	3,120	11,177	13,320	(2,143)	-16%	13,320
Sport and recreation		14,681	15,969	15,621	3,889	15,232	15,621	(389)	-2%	15,621
Public safety		11,531	11,607	12,529	3,147	12,233	12,529	(296)	-2%	12,529
Housing		4,178	3,546	115,156	9,122	62,658	115,156	(52,498)	-46%	115,156
Health		2,133	2,586	2,439	554	2,040	2,439	(399)	-16%	2,439
Economic and environmental services		87,321	87,873	88,278	24,273	92,443	88,278	4,165	5%	88,278
Planning and development		25,754	26,545	26,254	9,250	28,507	26,254	2,252	9%	26,254
Road transport		58,604	58,371	59,540	14,371	61,411	59,540	1,871	3%	59,540
Environmental protection		2,963	2,956	2,484	652	2,526	2,484	42	2%	2,484
Trading services		282,536	270,512	267,174	80,840	264,952	267,174	(2,222)	-1%	267,174
Energy sources		110,010	108,986	107,349	29,199	111,843	107,349	4,494	4%	107,349
Water management		106,294	101,507	96,877	33,889	92,216	96,877	(4,661)	-5%	96,877
Waste water management		29,376	24,749	27,650	8,593	27,727	27,650	76	0%	27,650
Waste management		36,855	35,270	35,297	9,159	33,166	35,297	(2,131)	-6%	35,297
Other		2,785	3,016	3,288	675	3,384	3,288	96	3%	3,288
Total Expenditure - Functional	3	569,082	560,770	673,419	168,992	617,474	673,419	(55,945)	-8%	673,419
Surplus/ (Deficit) for the year		76,335	52,726	173,792	(22,846)	73,960	173,792	(99,832)	-57%	173,792

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M12 - Quarter 4

Vote Description	Ref	2022/23	Budget Year 2023/24								
		Audited	Original	Adjusted	Quarter 4	Year-TD actual	Year-TD	YTD	YTD %	Full Year	
R thousands											
Revenue by Vote	1										
Vote 1 - EXECUTIVE AND COUNCIL		4,443	4,093	4,093	-	2,052	4,093	(2,041)	-49.9%	4,093	
Vote 2 - MUNICIPAL MANAGER		504	7	7	116	84	7	76	1038.0%	7	
Vote 3 - CORPORATE SERVICES		14,793	3,872	5,063	800	3,586	5,063	(1,478)	-29.2%	5,063	
Vote 4 - COMMUNITY AND PROTECTION SERVICES		31,006	46,930	42,967	8,370	38,624	42,967	(4,343)	-10.1%	42,967	
Vote 5 - COMMUNITY AND PROTECTION SERVICES		8,240	29,442	30,552	(943)	15,909	30,552	(14,643)	-47.9%	30,552	
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		166,821	96,606	268,166	49,278	186,996	268,166	(81,170)	-30.3%	268,166	
Vote 7 - ELECTRICITY SERVICES		86,268	98,117	97,916	23,549	96,356	97,916	(1,560)	-1.6%	97,916	
Vote 8 - WATER WORKS		100,534	107,238	171,266	20,829	122,730	171,266	(48,536)	-28.3%	171,266	
Vote 9 - FINANCIAL SERVICES		232,810	227,191	227,181	44,147	225,098	227,181	(2,083)	-0.9%	227,181	
Vote 10 -		-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	645,418	613,496	847,211	146,146	691,435	847,211	(155,776)	-18.4%	847,211	
Expenditure by Vote	1										
Vote 1 - EXECUTIVE AND COUNCIL		12,922	14,652	14,750	3,134	13,468	14,750	(1,282)	-8.7%	14,750	
Vote 2 - MUNICIPAL MANAGER		38,363	41,674	41,830	9,774	40,673	41,830	(1,157)	-2.8%	41,830	
Vote 3 - CORPORATE SERVICES		40,876	32,839	35,146	8,569	31,398	35,146	(3,748)	-10.7%	35,146	
Vote 4 - COMMUNITY AND PROTECTION SERVICES		68,612	68,814	67,912	16,865	64,302	67,912	(3,610)	-5.3%	67,912	
Vote 5 - COMMUNITY AND PROTECTION SERVICES		25,095	26,188	27,076	7,459	27,852	27,076	776	2.9%	27,076	
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		116,673	111,018	226,375	41,672	180,553	226,375	(45,822)	-20.2%	226,375	
Vote 7 - ELECTRICITY SERVICES		110,010	108,986	107,349	29,199	111,843	107,349	4,494	4.2%	107,349	
Vote 8 - WATER WORKS		106,294	101,507	96,877	33,889	92,216	96,877	(4,061)	-4.8%	96,877	
Vote 9 - FINANCIAL SERVICES		50,210	55,091	56,103	18,424	55,161	56,103	(942)	-1.7%	56,103	
Vote 10 -		26	-	-	7	7	-	7	0	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	569,082	560,770	673,419	168,992	617,474	673,419	(55,945)	-8.3%	673,419	
Surplus/ (Deficit) for the year	2	76,335	52,726	173,792	(22,846)	73,960	173,792	(99,832)	-57.4%	173,792	

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. The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 - Quarter

4

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		80,662	92,700	92,499	23,304	90,429	92,499	(2,070)	-2%	92,499
Service charges - Water		64,111	66,182	69,474	12,147	58,299	69,474	(11,176)	-16%	69,474
Service charges - Waste Water Management		16,705	18,102	18,974	4,783	18,925	18,974	(48)	0%	18,974
Service charges - Waste management		20,266	29,442	25,479	5,517	22,172	25,479	(3,307)	-13%	25,479
Sale of Goods and Rendering of Services		3,130	3,076	3,076	879	3,685	3,076	609	20%	3,076
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8,096	8,389	8,389	2,599	9,663	8,389	1,274	15%	8,389
Interest from Current and Non-Current Assets		7,977	6,893	6,893	4,626	12,317	6,893	5,424	79%	6,893
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,047	1,092	1,092	268	1,084	1,092	(8)	-1%	1,092
Licence and permits		3,686	14,765	14,765	(1,545)	1,930	14,765	(12,836)	-87%	14,765
Operational Revenue		1,935	2,136	2,161	335	2,385	2,161	225	10%	2,161
Non-Exchange Revenue										
Property rates		143,573	154,154	154,154	36,149	146,733	154,154	(7,421)	-5%	154,154
Surcharges and Taxes		7,540	9,110	9,110	1,977	8,215	9,110	(895)	-10%	9,110
Fines, penalties and forfeits		343	328	328	118	401	328	72	22%	328
Licence and permits		1,266	1,927	1,927	26	1,312	1,927	(615)	-32%	1,927
Transfers and subsidies - Operational		128,498	137,300	249,729	11,892	195,697	249,729	(54,032)	-22%	249,729
Interest		3,846	4,254	4,254	1,251	4,662	4,254	408	10%	4,254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	-	-	263	745	-	745	0	-
Other Gains		11,206	-	(10)	7	34	(10)	44	-442%	(10)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503,884	549,852	662,295	104,596	578,689	662,295	(83,606)	-13%	662,295
Expenditure By Type										
Employee related costs		184,822	196,957	196,578	45,445	188,139	196,578	(8,439)	-4%	196,578
Remuneration of councillors		7,671	8,464	9,084	2,026	8,492	9,084	(592)	-7%	9,084
Bulk purchases - electricity		84,363	79,082	77,772	20,791	82,683	77,772	4,911	6%	77,772
Inventory consumed		52,280	42,747	42,898	10,723	46,186	42,898	3,288	8%	42,898
Debt impairment		59,636	9,961	9,961	(9,709)	-	9,961	(9,961)	-100%	9,961
Depreciation and amortisation		51,754	49,076	49,076	12,642	50,779	49,076	1,702	3%	49,076
Interest		7,967	196	196	29	184	196	(12)	-6%	196
Contracted services		72,787	68,806	201,278	33,471	146,643	201,278	(54,635)	-27%	201,278
Transfers and subsidies		4,529	3,980	4,497	491	4,304	4,497	(193)	-4%	4,497
Irrecoverable debts written off		191	29,039	29,039	38,286	38,286	29,039	9,248	32%	29,039
Operational costs		41,237	52,463	53,031	11,524	48,480	53,031	(4,551)	-9%	53,031
Losses on Disposal of Assets		1,834	-	-	3,263	3,280	-	3,280	0	-
Other Losses		12	-	8	10	17	8	9	107%	8
Total Expenditure		569,082	560,770	673,419	168,992	617,474	673,419	(55,945)	-8%	673,419
Surplus/(Deficit)		(65,198)	(10,918)	(11,124)	(64,396)	(38,786)	(11,124)	(27,661)	249%	(11,124)
Transfers and subsidies - capital (monetary allocations)		141,420	63,644	184,916	41,583	112,368	184,916	(72,548)	-39%	184,916
Transfers and subsidies - capital (in-kind)		113	-	-	(34)	378	-	378	0	-
Surplus/(Deficit) after capital transfers & contributions		76,335	52,726	173,792	(22,846)	73,960	173,792			173,792
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		76,335	52,726	173,792	(22,846)	73,960	173,792			173,792
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		76,335	52,726	173,792	(22,846)	73,960	173,792			173,792
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		76,335	52,726	173,792	(22,846)	73,960	173,792			173,792

Table C4 above: The municipality is on the accrual basis as a result revenue in this table reflects a breakdown of the actual revenue billed per revenue source (property rates, electricity, water, wastewater and waste), as well as “other” revenue received. The expenditure reported is based on the invoices that are captured in the system.

Revenue:

- The actual year-to-date operational revenue as at end of 4th quarter ending in June is R578,689 million and the year-to-date budget of R662,295 million and this reflects a negative variance of R83,606 million which is -13%.
- Although revenue reflects an overall variance of -13% there are items within the breakdown of revenue that have exceeding a variance of 10% and the explanations are provided as follows:
- *Water:* - The movements on water service charge for June reflect a negative variance of 16%. The cost of the free basic on water availability charges' budget was reduced. The municipality has been implementing drought water tariff since the drought was declared in 2021/22 for the area of Sarah Baartman. Ndlambe Municipality billed the drought water tariff until November 2023 and from December 2023 to date billing has been on the normal water tariff. These two stated factors contribute to the realized variance for water service.
- *Waste management:* - The actual year to date revenue amounts to R22,172 at the end of 4th quarter ending in June, result in a negative variance of R3,307 million which reflects a -13%.
- *Sale of rendering services:* - The sale of goods and rendering of services reflects a 20% increase due to an increase in the number of building plans submitted for approval and an increase on number of requests for rates clearances.
- *Interest on receivable:* - Actual year-to-date revenue amounts to R9,663 million at the end of the 4th quarter ending in June, resulting in a positive variance of R609 thousand which reflects a 15% this is due to increase in arear debts.
- *Interest from current and non-current assets:* - Interest earned reflects a positive variance of 79%, the call accounts investments were increased by the additional grants that were received during the year and interest that is earned from those call accounts (relating to grants) becomes the return to the municipality.
- *Exchange transaction: Licenses and permits:* - transaction: Licenses and permits reflects as underperforming at 87% of the budget as of June 2024. This is because of the fire incident at the traffic department. The traffic department did not operate during the period 1 July 2023 to November 2023 and only opened from December 2023 for service relating to issuing of motor vehicle and driver's licenses. Furthermore, the budget for the current year relates to the full revenue amount for licenses not offsetting the expenditure to the department of transport therefor the various between the audited revenue of R3 686 million and the current year budget of R14 764 million. The next budget the budget for these items will only relate to the 17% commission.
- Fines, penalties and forfeits a variance of 22% is because of traffic fines, animal impounding fee and disconnection fees.
- Transfers and Subsidies – Operational: Additional funding is received from the Eastern Cape Department of Human Settlement and Housing Development Agency; the expenditure is delayed due to steady progress on appointment of service providers for upgrading of informal settlement. Transfers and subsidies reflecting in the statement of financial performance includes direct revenue and revenue from the recognition of conditional grants.

Operating Expenditure:

- The year-to-date operational expenditure at the end of the 4th quarter ending in June is R617,419 million and the year-to-date budget is R673,419 million.
This reflects under-performance of R55,945 million translates to a -8% variance.
- This is due to the municipality's efforts to curb spending that can be avoided without compromising the delivery of services to the municipal clientele.
- The under-spending variance is due to vacancies which are vacant in the organogram but have been budgeted for in the projections.
- *Debt Impairment:* - The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors i.e. debtors payment trend and ageing of debts. The recognition to the provision is processed after year end.
- *Contracted Services:* - Contracted service reflects an increase variance of 27% due to additional funding allocated from the housing projects.
- *Transfers and subsidies:* - consist of programs to promote local economic development.
- *Irrecoverable debts written off:* - Debts write off for the year amounts to R42,532 million which consist of indigent write off R19,046 million, deceased write off R7,456 million and rates and valuation write off R16,030 million.

Surplus/Deficit:

- Taking the above into consideration, the net operating deficit for the period ending June is R38,786 million.
- The net operating surplus/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.

1.3 CAPITAL EXPENDITURE

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M12 - Quarter 4

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		829	603	603	32	657	603	54	9%	603
Vote 2 - MUNICIPAL MANAGER		1,211	709	559	111	491	559	(69)	-12%	559
Vote 3 - CORPORATE SERVICES		13,675	117	422	242	741	422	319	75%	422
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,091	2,468	2,338	3,448	3,668	2,338	1,330	57%	2,338
Vote 5 - COMMUNITY AND PROTECTION SERVICES		2,908	17,655	18,771	625	12,256	18,771	(6,515)	-35%	18,771
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		98,191	55,044	114,202	30,803	72,323	114,202	(41,879)	-37%	114,202
Vote 7 - ELECTRICITY SERVICES		1,852	500	571	(111)	558	571	(13)	-2%	571
Vote 8 - WATER WORKS		23,316	1,340	62,242	8,050	21,885	62,242	(40,357)	-65%	62,242
Vote 9 - FINANCIAL SERVICES		941	1,493	1,493	597	1,113	1,493	(380)	-25%	1,493
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	146,016	79,930	201,202	43,808	113,691	201,202	(87,510)	-43%	201,202
Total Capital Expenditure		146,016	79,930	201,202	43,808	113,691	201,202	(87,510)	-43%	201,202
Capital Expenditure - Functional Classification										
Governance and administration		3,078	4,315	3,914	917	2,591	3,914	(1,322)	-34%	3,914
Executive and council		2,040	1,262	1,112	119	1,100	1,112	(12)	-1%	1,112
Finance and administration		1,038	3,003	2,751	773	1,443	2,751	(1,308)	-48%	2,751
Internal audit		-	51	51	24	48	51	(3)	-5%	51
Community and public safety		17,091	17,245	19,367	1,079	13,190	19,367	(6,177)	-32%	19,367
Community and social services		13,660	37	342	171	646	342	304	89%	342
Sport and recreation		765	13,215	13,105	455	9,470	13,105	(3,635)	-28%	13,105
Public safety		2,659	3,958	5,034	10	2,622	5,034	(2,412)	-48%	5,034
Housing		-	-	851	443	443	851	(408)	-48%	851
Health		7	35	35	-	9	35	(26)	-75%	35
Economic and environmental services		16,952	15,752	28,766	7,274	17,637	28,766	(11,130)	-39%	28,766
Planning and development		391	860	571	107	277	571	(294)	-51%	571
Road transport		16,561	14,892	28,195	7,168	17,359	28,195	(10,836)	-38%	28,195
Environmental protection		108,894	42,617	148,975	34,451	80,101	148,975	(68,874)	-46%	148,975
Trading services		1,852	500	571	(111)	558	571	(13)	-2%	571
Energy sources		23,316	1,340	62,242	8,060	21,885	62,242	(40,357)	-65%	62,242
Water management		81,528	39,257	84,642	23,144	54,300	84,642	(30,342)	-36%	84,642
Waste water management		2,198	1,520	1,520	3,358	3,358	1,520	1,838	121%	1,520
Waste management		-	-	180	86	172	180	(8)	-4%	180
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	146,016	79,930	201,202	43,808	113,691	201,202	(87,510)	-43%	201,202
Funded by:										
National Government		95,442	60,358	86,295	27,421	65,056	86,295	(21,239)	-25%	86,295
Provincial Government		22,086	-	94,225	11,365	35,355	94,225	(58,870)	-62%	94,225
District Municipality		2,556	1,800	2,910	(24)	2,129	2,910	(780)	-27%	2,910
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		1,730	1,486	1,486	90	1,751	1,486	265	18%	1,486
Departm Agencies, Transfers recognised - capital		121,814	63,644	184,916	38,853	104,292	184,916	(80,624)	-44%	184,916
Borrowing	6	(2)	-	-	-	-	-	-	-	-
Internally generated funds		24,203	16,285	16,285	4,851	9,352	16,285	(6,933)	-43%	16,285
Total Capital Funding		146,016	79,930	201,202	43,704	113,645	201,202	(87,557)	-44%	201,202

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M12 - Quarter 4

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		67,235	22,679	121,690	135,957	121,690
Trade and other receivables from exchange transactions		29,097	49,331	30,753	58,978	30,753
Receivables from non-exchange transactions		20,129	55,521	52,070	22,478	52,070
Current portion of non-current receivables		-	-	-	-	-
Inventory		1,185	4,395	3,790	2,261	3,790
VAT		149,579	164,152	176,107	166,384	176,107
Other current assets		865	263	865	1,348	865
Total current assets		268,090	296,342	385,275	387,407	385,275
Non-current assets						
Investments		45	49	26	46	26
Investment property		259,721	260,082	258,533	255,471	258,533
Property, plant and equipment		1,185,205	1,159,375	1,338,578	1,248,245	1,338,578
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		0	0	0	0	0
Intangible assets		110	(598)	50	92	50
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non-current assets		1,445,081	1,418,909	1,597,188	1,503,855	1,597,188
TOTAL ASSETS		1,713,170	1,715,250	1,982,462	1,891,262	1,982,462
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1,464	973	960	(43)	960
Consumer deposits		2,662	2,817	2,721	2,860	2,721
Trade and other payables from exchange transactions		68,598	7,379	71,045	55,987	71,045
Trade and other payables from non-exchange transactions		21,909	16,751	81,374	113,614	81,374
Provision		13,728	13,188	13,728	13,728	13,728
VAT		136,000	176,221	170,921	162,742	170,921
Other current liabilities		2,418	17,142	2,418	2,418	2,418
Total current liabilities		246,779	234,470	343,167	351,305	343,167
Non-current liabilities						
Financial liabilities		986	(0)	13	986	13
Provision		68,052	68,184	68,052	68,052	68,052
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		55,221	42,489	55,221	55,221	55,221
Total non-current liabilities		124,259	110,673	123,286	124,259	123,286
TOTAL LIABILITIES		371,038	345,143	466,453	475,565	466,453
NET ASSETS	2	1,342,132	1,370,107	1,516,009	1,415,697	1,516,009
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,342,133	1,370,107	1,515,924	1,417,278	1,515,924
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,342,133	1,370,107	1,515,924	1,417,278	1,515,924

- The above table outlines that community wealth amounts to R1,417,278 billion, total liabilities R475,565 million and the total assets R1,891,262 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 by the experts.

- The current ratio for the quarter ending in June is 1.10 vs the norm of 1.5-2:1, the ratio means that the municipality might experience difficulties on paying back its short-term liabilities (debt and payables/creditors) with its short-term assets (cash, inventory, and receivables/debtors). To improve the ratio the municipality must ensure that it cuts down on expenditure that will yield to a decrease on outstanding creditors, reduce its debtor's book, and ensure that inventory is converted into cash quicker through being efficient on rendering service delivery.

1.6 CASHFLOW STATEMENT

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128,564	135,655	135,655	11,236	142,449	67,828	74,621	110%	135,655
Service charges		145,890	208,903	208,903	15,285	166,527	104,452	62,075	59%	208,903
Other revenue		106,886	39,850	39,875	4,385	67,284	19,925	47,359	238%	39,850
Government - operating		135,587	137,300	216,144	-	272,758	103,962	168,796	162%	137,300
Government - capital		105,514	63,644	199,465	1,008	127,763	62,901	64,862	103%	63,644
Interest		2,985	6,893	6,893	777	11,375	3,447	7,928	230%	6,893
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(563,337)	(504,780)	(595,899)	45,052	(590,357)	(252,390)	337,967	-134%	(504,780)
Finance charges		(638)	(196)	196	-	(222)	(98)	124	-127%	(196)
Transfers and Grants		(16,571)	-	4,114	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,880	87,269	215,346	77,742	197,577	110,027	(87,550)	-80%	87,269
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	550	-	550	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(6)	-	-	-	-	-	-	-	-
Payments										
Capital assets		123,891	(91,919)	(189,405)	(9,310)	(124,722)	(45,959)	78,763	-171%	(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123,885	(91,919)	(189,405)	(9,310)	(124,171)	(45,959)	78,212	-170%	(91,919)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	59	-	34	325	29	296	1021%	59
Payments										
Repayment of borrowing		-	(1,477)	1,477	-	(1,439)	(1,021)	418	-41%	(1,477)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,418)	1,477	34	(1,114)	(992)	122	-12%	(1,418)
NET INCREASE/ (DECREASE) IN CASH HELD		168,765	(6,068)	27,418	68,467	72,292	63,076			(6,068)
Cash/cash equivalents at beginning:		76,531	28,747	67,235		67,235	67,235			67,235
Cash/cash equivalents at month/year end:		245,236	22,679	94,653		139,527	130,311			61,167

It must be noted that figures in the cash flow statement above are VAT inclusive for vatiable items therefore they will be different from the figures in the statement of financial performance and financial position.

- Service charges under receipts are informed by the aggregated collection rate of 89% for the 4th quarter ending in June.

- The municipality continues to closely manage and control the cash flow ensuring that monthly commitments i.e., Eskom and salaries etc plus invoices are paid within the due dates.
- The balance reflecting in cash and cash equivalent is dominantly made up of transfers and grants for both operating and capital and internal call account investments.
- Transfers and grants are invested separately in call accounts and the money is withdrawn when there is an invoice that is due for payment.
- *"A cost coverage ratio its purpose is to indicate the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that month.*

The ratio is adjusted for unspent conditional grants as the cash is not available for normal day-to-day expenditure but rather reserved for grant related expenditure."

- The ratio result of 1 month is within the norm, which is interpreted as positive, the municipality can be able to meet its operational monthly commitments without collecting any additional revenue for the active month.

PART 2: SUPPORTING TABLES

2.1 Supporting Table: SC 3 - Debtors Age Analysis M12 - Quarter 4

R thousands	Description	NT Code	Budget Year 2023/24							Total	Over 1Yr	Total over 90 days	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					
	Debtors Age Analysis By Income Source													
	Trade and Other Receivables from Exchange Transactions - Water	1200	5,820	2,439	2,248	1,937	1,663	2,271	1,530	45,337	63,245	52,738	17	-
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,388	2,143	1,352	968	883	532	463	13,566	27,294	16,411	4	-
	Receivables from Non-exchange Transactions - Property Rates	1400	11,585	4,311	2,560	1,878	1,532	1,336	1,198	29,043	53,444	34,988	1	-
	Receivables from Exchange Transactions - Waste Water Management	1500	1,834	994	857	782	773	770	722	17,571	24,303	20,618	24	-
	Receivables from Exchange Transactions - Waste Management	1600	2,032	1,088	883	803	754	721	695	20,861	27,837	23,833	11	-
	Receivables from Exchange Transactions - Property Rental Debtors	1700	157	128	169	169	170	170	169	8,150	9,282	8,828	3	-
	Interest on Arrear Debtor Accounts	1810	1,442	1,394	1,330	1,273	1,222	1,163	1,109	33,362	42,296	38,129	-	-
	Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
	Other	1900	696	357	289	256	237	227	216	8,666	10,945	9,602	63	-
	Total By Income Source	2000	30,954	12,855	9,688	8,066	7,234	7,189	6,102	176,557	258,645	205,147	124	-
	2022/23 - totals only													
	Debtors Age Analysis By Customer Group													
	Organs of State	2200	569	244	303	140	140	66	50	3,440	4,972	3,836	-	-
	Commercial	2300	5,630	2,250	1,503	1,310	1,199	1,104	794	27,829	41,619	32,236	1	-
	Households	2400	24,735	10,362	7,882	6,616	5,895	6,019	5,258	145,267	212,053	169,075	123	-
	Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Group	2600	30,954	12,855	9,688	8,066	7,234	7,189	6,102	176,557	258,645	205,147	124	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of June amount to R258,645 million.

- The debt breakdown shows that 81.98% of the debt is owed by households and 16.09% relates to debt owed by commercial property owners. Further 16.35% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 1.92% of the arrears.
- For further details on the total debt of R258,645 million note that 68.5% relates to debt from Eskom Electricity areas were the municipal does not have any control to enforce debt collection.
- During the 4th quarter of the financial year debt write-offs to the amount of R42,531 million was made.

2.2 Supporting Table SC4 - Aged creditors – M12 - Quarter 4

Description	NT Code	Budget Year 2023/24								Total	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			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	33
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13,007	-	-	-	-	-	-	-	-	13,007	7,069
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	17
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	13,007	-	-	-	-	-	-	-	-	13,007	7,120

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of June reflect at R13,007 million whereas.
- The group of creditors outstanding is trade and creditors, the outstanding balance is between current and 30 days.
- Goods received vouchers (GRV) are only processed on the system as and when we are about to pay, and this approach distorts the entire picture of ageing our creditors since the system will count the number of days taken to process an invoice from the date the GRV is processed.
- The contracted services are to be paid through order system payments and that should feed the age analysis module.
- Proposal was made that the municipality need to maintain the invoice register that should be used for manually updating the creditor's age analysis and the Budget and Treasury department is in a process of implementing the proposed register.

HIGHEST PAID CREDITORS for the month ending 30 June 2024.

CREDITOR NAME	AMOUNT
ESKOM HOLDINGS LIM	(7,849,814.84)
ADIODEX	(3,007,622.99)
LRC CIVILS CC	(1,990,641.84)
FLOTEK	(1,665,827.32)
CDR TECHNICAL (MONTHLY FIXED)	(1,331,089.15)
ABSA Property Development (Pty	(1,322,763.61)
NUWATER SYSTEMS	(1,170,480.59)
AMATOLA WATER BOAR	(1,168,628.74)
MNYANI CIVILS AND GENERAL	(1,036,908.85)
NOKONGO HOLDINGS P	(938,323.10)
NJH GROUP	(864,677.33)
LILITHA PROJECT MANAGERS	(670,500.60)
ROMH CONSULTING	(642,739.72)
BANZOTONE	(581,695.66)
MPHELE ENGINEERS AND PROJECT MANAGEMENT	(576,265.00)
HLOMELANG MARKETING	(540,021.60)
iBALA Consulting	(504,099.63)
SHOLINE PROJECTS	(487,700.00)
AON SA (PTY) LTD	(452,132.15)
THE DEPT PAYMASTER	(447,403.79)

2.3 Supporting Table SC5 - Investment portfolio – M12 - Quarter 4

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate*	Commission Paid (Rands)	Commission on Receipts †	Expiry date of investment	Opening balance	Interest to be realized	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB		3 Months	Call Acc	Yes						22,131	1,796	(37,500)	30,957	17,284
Absa Bank		Month to Month	Call Acc	No						862	5,511	(259,297)	307,468	54,544
Standard Bank		Month to Month	Call Acc	No						12,301	1,660	(74,007)	110,541	50,493
Investec		Month to Month	Call Acc	No						24,403	1,828	(25,225)	11,672	12,678
Municipality sub-total										59,697	10,794	(396,029)	460,538	134,999
TOTAL INVESTMENTS AND INTEREST	2									59,697	10,794	(396,029)	460,538	134,999

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in June and this excludes current accounts amounting to R22,051 million.

The breakdown of the balance of investments is as follows:

- FNB investment accounts to the value of R14,803 million are ceded to Eskom and DBSA for the surety and guarantee. The guarantee is for Ndlambe municipality's bulk account at Eskom and the surety for the remaining balance of a loan acquired from DBSA.
- Monies transferred to the municipality for the conditional grants are invested separately in a call account for easy access when funds are required, they are reflecting at R118,341 million.

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts
EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M12 - Quarter 4

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		123,417	132,784	132,784	-	132,784	132,784	-		132,784
Local Government Financial Management Grant	3	2,650	2,650	2,650	-	2,650	2,650	-		2,650
Municipal Infrastructure Grant		1,536	1,598	1,598	-	1,598	1,598	-		1,598
Equitable Share		119,231	128,536	128,536	-	128,536	128,536	-		128,536
Provincial Government:		2,400	2,750	112,939	1,262	71,706	112,939	(41,233)	-36.5%	112,939
EC Human Settlement Library and Archives - DESRAC		-	-	110,189	1,262	68,956	110,189	(41,233)	-37.4%	110,189
District Municipality:		2,400	2,750	2,750	-	2,750	2,750	0	0.0%	2,750
Public Safety		994	-	-	-	(1,800)	-	(1,800)	0	-
Other grant providers:		994	-	-	-	(1,800)	-	(1,800)	0	-
Housing Development Agency		-	-	31,622	-	4,809	31,622	(26,813)	-84.8%	31,622
		-	-	31,622	-	4,809	31,622	(26,813)	-84.8%	31,622
Total Operating Transfers and Grants		126,811	135,534	277,345	1,262	207,499	277,345	(69,846)	-25.2%	277,345
Capital Transfers and Grants										
National Government:		115,585	30,358	74,004	(9,121)	58,968	74,004	(15,037)	-20.3%	74,004
Municipal Disaster Relief Grant		-	-	-	(11,250)	-	-	-		-
Municipal Infrastructure Grant		29,191	30,358	28,221	-	28,221	28,221	-		28,221
Integrated National Electrification Programme Grant		1,394	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		-	-	18,821	2,129	3,784	18,821	(15,037)	-79.9%	18,821
Water Services Infrastructure Grant		85,000	-	26,962	-	26,962	26,962	-		26,962
Provincial Government:		20,234	-	137,325	14,662	127,873	137,325	(9,452)	-6.9%	137,325
Municipal Disaster Relief Grant		-	-	11,250	10,762	10,762	11,250	(488)	-4.3%	11,250
Waste Water Infrastructure Grant OTP		3,376	-	3,900	3,900	3,900	3,900	-		3,900
Department of Water and Sanitation		16,508	-	-	-	-	-	-		-
EC Human Settlement		-	-	122,175	-	113,211	122,175	(8,964)	-7.3%	122,175
Library Achieves - DESRAC		350	-	-	-	-	-	-		-
District Municipality:		-	31,800	1,800	-	2,882	1,800	1,082	60.1%	1,800
Public Safety		-	-	1,800	-	1,800	1,800	-		1,800
Public Safety		-	31,800	-	-	1,082	-	1,082	0	-
Other grant providers:		1,730	1,486	1,486	-	1,486	1,486	0	0.0%	1,486
Expanded Public Works Programme		1,730	1,486	1,486	-	1,486	1,486	0	0.0%	1,486
Total Capital Transfers and Grants		137,548	63,644	214,615	5,541	191,209	214,615	(23,407)	-10.9%	214,615
TOTAL RECEIPTS OF TRANSFERS & GRANTS		264,360	199,178	491,960	6,803	398,708	491,960	(93,253)	-19.0%	491,960

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R862 thousand is not reflected in the table above due to the system program set-up, that is erroneously omitting the grant. The table will be revised and reflect correctly.
- It must be noted that in the above table public safety reflects as if it's duplicated however, it is not a duplication the minus R1,800 million reflecting under operating is setting off one of the positives under capital transfers. This is the correction of mixed segments erroneously used during the budget process.

2.5 Supporting Table SC7(1) Transfers and grant expenditure – M12 - Quarter 4

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,285	4,248	4,248	2,295	4,425	4,248	177	4.2%	4,248
Expanded Public Works Programme Local		-	-	-	-	-	-	-	-	-
Government Financial Management Grant	3	2,650	2,650	2,650	1,832	2,453	2,650	(197)	-7.4%	2,650
Municipal Infrastructure Grant		1,635	1,598	1,598	463	1,972	1,598	375	23.5%	1,598
Provincial Government:		2,713	2,750	76,215	5,242	48,440	76,215	(27,774)	-36.4%	76,215
EC Human Settlement		-	-	72,398	5,242	44,875	72,398	(27,522)	-38.0%	72,398
Library and Archives - DESRAC		2,713	2,750	3,817	-	3,565	3,817	(252)	-6.6%	3,817
District Municipality:		-	-	-	-	(319)	-	(319)	0	-
Other grant providers:		-	(400)	38,581	3,220	14,072	38,581	(24,509)	-63.5%	38,581
Social Assistance		-	(400)	(383)	-	-	(383)	383	-100.0%	(383)
Housing Development Agency		-	-	38,964	3,220	14,072	38,964	(24,892)	-63.9%	38,964
Total Operating Transfers and Grants		6,998	6,598	119,043	10,757	66,619	119,043	(52,425)	-44.0%	119,043
Capital Transfers and Grants										
National Government:		108,918	60,358	86,295	10,126	85,278	86,295	(1,018)	-1.2%	86,295
Municipal Infrastructure Grant		29,092	30,358	28,221	7,991	28,584	28,221	363	1.3%	28,221
Integrated National Electrification Programme		1,394	-	-	-	-	-	-	-	-
Grant Regional Bulk Infrastructure Grant		-	-	18,821	2,135	4,972	18,821	(13,849)	-73.6%	18,821
Water Services Infrastructure Grant		78,432	30,000	39,253	-	51,721	39,253	12,468	31.8%	39,253
Provincial Government:		27,734	-	94,225	11,668	35,662	94,225	(58,563)	-62.2%	94,225
Municipal Disaster Relief Grant		-	-	11,250	736	736	11,250	(10,514)	-93.5%	11,250
Waste Water Infrastructure Grant		3,376	-	3,900	3,091	3,091	3,900	(809)	-20.7%	3,900
OTF Department of Water and Sanitation EC Human Settlement		16,508	-	-	-	-	-	-	-	-
Library and Archives - DESRAC COGTA Grant		2	-	78,975	7,806	31,775	78,975	(47,200)	-59.8%	78,975
COGTA Disaster Grant		1,363	-	100	35	60	100	(40)	-39.8%	100
District Municipality:		1,858	1,800	2,910	84	2,469	2,910	(441)	-15.2%	2,910
Public Safety		1,858	1,800	2,910	84	2,469	2,910	(441)	-15.2%	2,910
Other grant providers:		1,730	1,486	1,486	104	1,511	1,486	25	1.7%	1,486
Expanded Public Works Programme		1,730	1,486	1,486	104	1,511	1,486	25	1.7%	1,486
Total Capital Transfers and Grants		140,239	63,644	184,916	21,982	124,920	184,916	(59,997)	-32.4%	184,916
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		147,237	70,242	303,960	32,739	191,538	303,960	(112,421)	-37.0%	303,960

The table below outlines the spending report on rollover conditional grants approved.

EC105 Ndlambe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 - Quarter 4

Description	Ref	Budget Year 2023/24				YTD variance %
		Approved Rollover	Monthly Actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1,167		1,167	-	100.0%
Libraries and Archives (DESRAC)		1,167	1,167	1,167	-	
District Municipality:			-	-	-	
Specify (Add grant description)		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,167	1,167	1,167	-	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		12,291	12,291	5,650		
Water Services Infrastructure Grant		12,291	12,291	5,650		100.0%
Provincial Government:		-		-	-	
Libraries and Archives (DESRAC)			-			
District Municipality:		1,110		1,110		100.0%
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		13,401	13,401	6,760	-	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		14,568	14,568	6,760	-	100.0%

2.6 Supporting Table SC8 Councilor's and staff benefits – M12 - Quarter 4

Summary of Employee and Councilor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,993	5,623	6,142	1,332	5,780	6,142	(383)	-6%	6,142
Pension and UIF Contributions		345	393	411	93	367	411	(44)	-11%	411
Medical Aid Contributions		157	152	152	35	138	152	(14)	-9%	152
Motor Vehicle Allowance		1,360	1,438	1,486	340	1,360	1,486	(126)	-8%	1,486
Cellphone Allowance		816	857	893	227	867	893	(26)	-3%	893
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		7,671	8,464	9,084	2,026	8,492	9,084	(592)	-7%	9,084
% increase	4		10.3%	18.4%						18.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,197	5,791	5,791	1,453	6,413	5,791	622	11%	5,791
Pension and UIF Contributions		779	783	933	272	1,069	933	136	15%	933
Medical Aid Contributions		249	307	307	75	287	307	(20)	-7%	307
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		831	450	472	576	1,061	472	590	125%	472
Motor Vehicle Allowance		942	972	988	243	972	988	(16)	-2%	988
Cellphone Allowance		117	96	123	31	120	123	(2)	-2%	123
Housing Allowances		130	138	138	33	132	138	(6)	-4%	138
Other benefits and allowances		58	91	91	92	140	91	49	53%	91
Payments in lieu of leave Long service awards		425	-	25	211	639	25	614	2435%	25
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		102	-	-	-	71	-	71	0	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,830	8,628	8,867	2,986	10,903	8,867	2,036	23%	8,867
% increase	4		-2.3%	0.4%						0.4%
Other Municipal Staff										
Basic Salaries and Wages		96,547	120,847	117,360	26,423	105,895	117,360	(11,465)	-10%	117,360
Pension and UIF Contributions		17,949	22,595	22,416	4,929	19,795	22,416	(2,620)	-12%	22,416
Medical Aid Contributions		13,376	17,647	17,324	3,864	14,930	17,324	(2,394)	-14%	17,324
Overtime		14,596	5,460	7,691	3,264	13,053	7,691	5,362	70%	7,691
Performance Bonus		8,080	9,400	9,008	53	8,687	9,008	(321)	-4%	9,008
Motor Vehicle		4,579	4,659	5,000	1,339	5,226	5,000	226	5%	5,000
Allowance Cellphone		248	271	280	66	310	280	30	11%	280
Allowance Housing		504	614	628	116	491	628	(138)	-22%	628
Allowances		4,388	3,665	3,825	994	4,191	3,825	367	10%	3,825
Other benefits and allowances		404	-	562	386	875	562	312	55%	562
Payments in lieu of leave Long service awards		1,794	1,027	1,060	270	604	1,060	(466)	-43%	1,060
Post-retirement benefit obligations		9,969	2,101	2,101	558	2,499	2,101	399	19%	2,101
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		1,101	40	455	198	679	455	224	49%	455
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		173,534	188,329	187,711	42,458	177,235	187,711	(10,475)	-6%	187,711
Sub Total - Other Municipal Staff			8.5%	8.2%						8.2%
% increase	4									
Total Parent Municipality		190,036	205,420	205,662	47,471	196,631	205,662	(9,031)	-4%	205,662

- The payment in lieu of leave is reflecting a variance of 2435% the senior managers are allowed to encash leave in terms of their contracts and the budget was under provided.
- The performance bonuses reflect a big variance in the table above however this resulted to the budget for performance appraisals not allocated in one month instead it was straight-lined over 12 months in error hence the year-to-date budget is reflecting an understatement. The correct amount should be the full annual budget under the year-to-date budget.

Quarterly Performance Report Sec 52(d) Q4

Total Cash Receipts by Source	45,202	54,633	138,902	71,843	33,649	93,755	55,854	34,426	157,242	36,336	34,465	32,725	592,304	615,868	673,666
Cash Payments by Type															
Employee related costs	15,610	15,985	17,145	14,967	15,436	24,582	16,897	15,705	15,664	16,764	15,625	15,731	196,957	214,563	228,907
Remuneration of councillors	-	-	-	677	677	677	677	677	677	677	677	677	8,464	8,925	9,408
Interest paid	-	-	137	-	-	-	-	-	85	-	-	-	196	89	-
Bulk purchases - Electricity	8,713	11,520	11,976	10,309	9,550	8,072	9,112	8,727	7,054	7,757	7,674	7,899	90,945	96,210	101,762
Acquisition - Water & other inventory	5,710	6,032	4,585	6,967	3,653	5,103	5,423	5,131	4,656	3,018	6,309	3,487	49,846	52,340	54,934
Contracted services	13,366	11,919	14,050	9,783	15,264	7,733	6,433	9,366	5,704	8,172	5,330	7,686	102,126	106,863	112,363
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	12,561	6,578	7,841	7,012	10,002	8,147	9,377	7,520	7,996	6,942	7,164	9,590	56,443	58,865	61,777
Cash Payments by Type	55,960	52,034	55,732	49,715	54,583	54,315	47,919	47,126	41,837	43,330	42,780	45,080	504,977	537,855	569,191
Other Cash Flows/Payments by Type															
Capital assets	1,968	2,585	8,094	7,334	18,263	19,041	5,641	6,823	12,288	10,044	23,330	9,310	91,919	80,181	82,566
Repayment of borrowing	-	-	1,008	-	-	-	-	-	431	-	-	-	1,477	973	-
Other Cash Flows/Payments	0	0	0	35	42	34	39	11	21	43	(28)	(28)	-	-	-
Total Cash Payments by Type	57,928	54,619	64,834	57,084	72,888	73,390	53,598	53,960	54,577	53,417	66,083	54,362	598,373	619,009	651,757
NET INCREASE/(DECREASE) IN CASH HELD	(12,726)	14	74,068	14,759	(39,239)	20,366	2,255	(19,534)	102,665	(17,081)	(31,618)	(21,637)	(6,069)	(3,141)	21,909
Cash/cash equivalents at the month/year beginning:	67,235	54,509	54,523	128,591	143,350	104,111	124,477	126,732	107,198	209,863	192,782	161,165	67,235	61,166	58,025
Cash/cash equivalents at the month/year end:	54,509	54,523	128,591	143,350	104,111	124,477	126,732	107,198	209,863	192,782	161,165	139,527	61,166	58,025	79,934

- Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type. The first three months reflect the actual cash flow movements vs the budget cash flow movements for the remaining months of the financial year.

2.8 Supporting Table SC12 Capital expenditure trend – M12 - Quarter 4

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	Year TD actual	Year TD budget	YTD variance	YTD variance %	% Spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	586	20,875	20,875	1,492	1,492	20,875	19,383	92.9%	2%
August	305	53,840	54,691	1,639	3,131	75,566	72,434	95.9%	4%
September	10,897	478	578	7,216	10,347	76,143	65,796	86.4%	13%
October	4,588	898	14,298	5,315	15,662	90,442	74,779	82.7%	20%
November	23,833	53	69,839	16,636	32,298	160,281	127,983	79.8%	40%
December	2,692	1,663	1,663	15,591	47,889	161,943	114,055	70.4%	60%
January	4,355	13	13	4,903	52,791	161,956	109,165	67.4%	66%
February	6,707	363	5,439	6,535	59,327	167,395	108,068	64.6%	74%
March	11,751	1,213	5,439	10,557	69,884	172,834	102,950	59.6%	87%
April	19,401	13	19,389	8,576	78,459	192,223	113,764	59.2%	97%
May	13,658	13	4,239	20,584	99,043	196,462	97,419	49.6%	124
June	47,243	513	4,739	14,648	113,691	201,202	87,510	43.5%	142
Total Capital expenditure	146,016	79,930	201,202	113,691					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of June amounts to R14,648 million.
- The year-to-date actual expenditure incurred is R113,691 million whilst the year-to-date budget is R201,202 million that gives 43.5% variance.

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class – M12 - Quarter 4

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		54,888	9,297	43,091	12,590	20,805	43,091	22,287	51.7%	43,091
Infrastructure										
Roads Infrastructure		-	-	252	-	252	252	-		252
Roads		-	-	252	-	252	252	-		252
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		1,852	300	1,151	285	443	1,151	708	61.5%	1,151
Power Plants		-	300	1,151	285	443	1,151	(708)	(0)	1,151
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		1,852	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		9,041	840	23,722	5,563	8,790	23,722	14,932	62.9%	23,722
Dams and Weirs		6,897	500	734	-	576	734	(158)	(0)	734
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		1,941	-	3,900	2,688	2,688	3,900	(1,212)	(0)	3,900
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	40	18,850	2,705	5,189	18,850	(13,661)	(0)	18,850
Bulk Mains		10	150	90	-	29	90	(61)	(0)	90
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		193	150	148	170	308	148	160	0	148
Sanitation Infrastructure		43,985	8,057	17,867	6,741	11,278	17,867	6,589	36.9%	17,867
Pump Station		-	-	2,000	-	-	2,000	(2,000)	(0)	2,000
Reticulation		-	-	2,500	160	160	2,500	(2,340)	(0)	2,500
Waste Water Treatment Works		22,871	-	2,608	2,267	2,267	2,608	(341)	(0)	2,608
Outfall Sewers		21,114	8,057	10,759	4,314	8,850	10,759	(1,909)	(0)	10,759
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	-	-	-	-	-	-		-
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-

Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	10	100	100	-	42	100	58	57.6%	100
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	10	100	100	-	42	100	(58)	(0)	100
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	13,444	350	261	-	-	261	261	100.0%	261
Operational Buildings	13,444	350	261	-	-	261	261	100.0%	261
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	13,444	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	350	261	-	-	261	(261)	(0)	261
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	(34)	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	(34)	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	(34)	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	68,332	9,647	43,352	12,556	20,805	43,352	22,548	52.0%	43,352

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class - M12 - Quarter 4

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Recirculation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M12 - Quarter 4

Community Assets									
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance	-	-	-	-	-	-	-	-	-
Stations Testing	-	-	-	-	-	-	-	-	-
Stations Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution	-	-	-	-	-	-	-	-	-
Facilities Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks, Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	2,073	-	-	196	183	-	(183)	#DIV/0!	-
Monuments	2,073	-	-	196	183	-	183	#DIV/0!	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	67	-	-	67	67	100.0%	67
Operational Buildings	-	-	67	-	-	67	67	100.0%	67
Municipal Offices	-	-	67	-	-	67	(67)	(0)	67
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software	-	-	-	-	-	-	-	-	-
Applications Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	40	40	-	-	40	40	100.0%	40
Computer Equipment	-	40	40	-	-	40	(40)	(0)	40
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M12 - Quarter 4

Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	2,073	40	107	196	183	107	(76)	-70.7%	107

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class – M12 - Quarter 4

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		14,214	26,401	22,110	6,633	19,807	22,110	2,303	10.4%	22,110
Infrastructure										
Roads Infrastructure		236	80	290	256	436	290	(146)	-50.2%	290
Roads		236	80	290	256	436	290	146	0	290
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		852	350	1,050	135	1,047	1,050	3	0.3%	1,050
Drainage Collection		852	350	1,050	135	1,047	1,050	(3)	(0)	1,050
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,548	18,408	12,752	4,373	11,263	12,762	1,489	11.7%	12,752
Dams and Weirs		83	100	100	-	83	100	(17)	(0)	100
Boreholes		135	166	85	-	75	85	(10)	(0)	85
Reservoirs		71	65	-	-	-	-	-	-	-
Pump Stations		769	1,277	974	298	634	974	(340)	(0)	974
Water Treatment Works		6,490	16,799	11,592	4,075	10,471	11,592	(1,122)	(0)	11,592
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,131	813	1,268	438	1,126	1,268	143	11.2%	1,268
Pump Station		1,131	813	1,168	342	1,030	1,168	(139)	(0)	1,168
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	100	96	96	100	(4)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,447	6,750	6,750	1,430	5,936	6,750	814	12.1%	6,750
Landfill Sites		4,447	6,750	6,750	1,430	5,936	6,750	(814)	(0)	6,750
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		(114)	150	225	110	162	225	63	28.2%	225
Community Facilities		(114)	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - Quarter

Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	(114)	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution	-	-	-	-	-	-	-	-	-
Facilities Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	150	225	110	162	225	63	28.2%	225
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	150	225	110	162	225	(63)	(0)	225
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	148	39	52	-	51	52	1	1.0%	52
Revenue Generating	148	39	52	-	51	52	1	1.0%	52
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	148	39	52	-	51	52	(1)	(0)	52
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	4,840	2,792	4,626	1,494	4,410	4,626	216	4.7%	4,626
Operational Buildings	4,840	2,792	4,626	1,494	4,410	4,626	216	4.7%	4,626
Municipal Offices	4,840	2,792	4,626	1,494	4,410	4,626	(216)	(0)	4,626
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and	-	-	-	-	-	-	-	-	-
Rights Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	14	62	82	13	30	82	51	62.7%	82
Computer Equipment	14	62	82	13	30	82	(51)	(0)	82
Furniture and Office Equipment	44	177	240	58	112	240	129	53.5%	240
Furniture and Office Equipment	44	177	240	58	112	240	(129)	(0)	240
Machinery and Equipment	2,692	4,104	3,941	1,530	3,599	3,941	341	8.7%	3,941
Machinery and Equipment	2,692	4,104	3,941	1,530	3,599	3,941	(341)	(0)	3,941
Transport Assets	3,538	4,966	4,723	810	4,291	4,723	432	9.1%	4,723
Transport Assets	3,538	4,966	4,723	810	4,291	4,723	(432)	(0)	4,723
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 - Quarter

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	25,376	38,691	35,998	10,648	32,462	35,998	3,536	9.8%	35,998

Quarterly Performance Report Sec 52(d) Q4

2.12 Supporting Table SC13d Depreciation by asset class – M12 - Quarter 4

Description	Ref	Budget Year 2023/24								Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		38,326	37,664	37,466	9,731	39,219	37,466	(1,753)	-4.7%	37,466
Roads Infrastructure		14,272	14,177	14,825	3,639	14,663	14,825	161	1.1%	14,825
Roads		14,028	14,172	14,220	3,490	14,064	14,220	(156)	(0)	14,220
Road Structures		243	5	599	147	593	599	(6)	(0)	599
Road Furniture		0	-	5	1	5	5	(0)	(0)	5
Capital Spares		1	1	1	0	1	1	0	0	1
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,753	3,784	3,782	937	3,767	3,782	15	0.4%	3,782
Power Plants		37	37	37	9	37	37	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		352	352	355	88	353	355	(2)	(0)	355
MV Substations		637	655	629	157	629	629	0	0	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	3	12	12	0	0	12
LV Networks		93	97	97	24	98	97	0	0	97
Capital Spares		2,623	2,631	2,652	656	2,638	2,652	(14)	(0)	2,652
Water Supply Infrastructure		14,335	14,163	12,618	3,618	14,607	12,618	(1,989)	-15.8%	12,618
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	9	37	37	0	0	37
Reservoirs		27	27	27	7	28	27	0	0	27
Pump Stations		746	576	956	237	954	956	(2)	(0)	956
Water Treatment Works		11,357	11,469	9,381	2,810	11,363	9,381	1,982	0	9,381
Bulk Mains		132	20	181	45	180	181	(1)	(0)	181
Distribution		1,743	1,741	1,743	435	1,749	1,743	6	0	1,743
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		47	47	47	12	48	47	0	0	47
Capital Spares		245	245	246	63	250	246	4	0	246
Sanitation Infrastructure		5,966	5,540	6,240	1,536	6,181	6,240	59	0.9%	6,240
Pump Station		278	20	391	97	389	391	(2)	(0)	391
Refiltration		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		5,131	4,964	5,265	1,301	5,233	5,265	(32)	(0)	5,265
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		557	556	584	139	559	584	(25)	(0)	584
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		417	416	416	104	418	416	(2)	-0.4%	416
Community Facilities		0	0	0	0	0	0	(0)	-4.7%	0
Halls		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q4

Centres	-	-	-	-	-	-	-	-	-
Clèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	0	0	0	0	0	0	0	0	0
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	417	416	416	104	418	416	(2)	-0.4%	416
Indoor Facilities	64	64	64	16	64	64	0	0	64
Outdoor Facilities	269	269	269	67	270	269	1	0	269
Capital Spares	83	83	83	21	83	83	0	0	83
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	1,177	1,177	1,188	293	1,180	1,188	8	0.7%	1,188
Revenue Generating	1,177	1,177	1,188	293	1,180	1,188	8	0.7%	1,188
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	1,177	1,177	1,188	293	1,180	1,188	(8)	(0)	1,188
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	4,141	4,097	4,464	1,086	4,373	4,464	91	2.0%	4,464
Operational Buildings	4,141	4,097	4,464	1,086	4,373	4,464	91	2.0%	4,464
Municipal Offices	4,127	4,083	4,447	1,083	4,359	4,447	(68)	(0)	4,447
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing	6	6	8	1	6	8	(2)	(0)	8
Plant Depots	-	-	-	-	-	-	-	-	-
Capital Spares	8	9	9	2	9	9	(0)	(0)	9
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
	41	60	60	5	18	60	42	70.6%	60
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	41	60	60	5	18	60	42	70.6%	60
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	41	60	60	5	18	60	(42)	(0)	60
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	518	543	685	171	725	685	(40)	-5.8%	685
Computer Equipment	518	543	685	171	725	685	40	0	685
Furniture and Office Equipment	511	690	563	143	557	563	6	1.1%	563
Furniture and Office Equipment	511	690	563	143	557	563	(6)	(0)	563
Machinery and Equipment	491	530	525	133	521	525	4	0.8%	525
Machinery and Equipment	491	530	525	133	521	525	(4)	(0)	525
Transport Assets	3,344	3,900	3,710	976	3,769	3,710	(59)	-1.6%	3,710
Transport Assets	3,344	3,900	3,710	976	3,769	3,710	59	0	3,710
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q4

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	48,965	49,076	49,076	12,642	50,779	49,076	(1,702)	-3.5%	49,076

Quarterly Performance Report Sec 52(d) Q4

2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class – M12 - Quarter 4

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
	1		41,427	129,757	-	-	129,757	129,757	100.0%	129,757
Infrastructure										
Roads Infrastructure			11,427	26,438	-	-	26,438	26,438	100.0%	26,438
Roads			11,427	26,438	-	-	26,438	(26,438)	(0)	26,438
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	38,014	-	-	38,014	38,014	100.0%	38,014
Dams and Weirs			-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-
Water Treatment Works			-	38,014	-	-	38,014	(38,014)	(0)	38,014
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure			30,000	65,305	-	-	65,305	65,305	100.0%	65,305
Pump Station			30,000	59,468	-	-	59,468	(59,468)	(0)	59,468
Reticulation			-	5,837	-	-	5,837	(5,837)	(0)	5,837
Waste Water Treatment Works			-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Community Assets			11,060	11,035	-	-	11,035	11,035	100.0%	11,035

Quarterly Performance Report Sec 52(d) Q4

Community Facilities									
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance	-	-	-	-	-	-	-	-	-
Stations Testing	-	-	-	-	-	-	-	-	-
Stations Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution	-	-	-	-	-	-	-	-	-
Facilities Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	11,060	11,035	-	-	11,035	11,035	100.0%	11,035
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10,960	10,960	-	-	10,960	(10,960)	(0)	10,960
Capital Spares	-	100	75	-	-	75	(75)	(0)	75
Heritage assets	(5,010)	-	-	(3,420)	92,476	-	(92,476)	0	-
Monuments Historic	(5,010)	-	-	(3,420)	92,476	-	92,476	0	-
Buildings Works of	-	-	-	-	-	-	-	-	-
Art Conservation	-	-	-	-	-	-	-	-	-
Areas Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets Operational	-	-	-	-	-	-	-	-	-
Buildings Municipal	-	1,300	1,570	-	-	1,570	1,570	100.0%	1,570
Offices Pay/Enquiry	-	1,300	1,570	-	-	1,570	1,570	100.0%	1,570
Points Building Plan	-	1,300	1,570	-	-	1,570	(1,570)	(0)	1,570
Offices Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and	-	-	-	-	-	-	-	-	-
Rights Water	-	-	-	-	-	-	-	-	-
Rights Effluent	-	-	-	-	-	-	-	-	-
Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and	-	-	-	-	-	-	-	-	-
Applications Load Settlement	-	-	-	-	-	-	-	-	-
Software Applications Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	350	350	-	-	350	350	100.0%	350
Machinery and Equipment	-	350	350	-	-	350	(350)	(0)	350
Transport Assets	-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q4

Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	(5,010)	54,137	142,713	(3,420)	92,476	142,713	50,237	35.2%	142,713

- 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

PART 3: SUPPORTING INFORMATION

3.1 Incipient households M12 - Quarter 4

Incipient Households - Monthly Free Basic Service Costs and Number of Beneficiaries													
Free Basic Service Categories	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	FBS Cost
Rates	276,956	278,982	280,408	417,164	419,836	278,782	278,661	308,196	397,869	414,624	328,422	271,438	3,951,336
Service Charges	171,763	173,412	172,752	172,917	172,917	179,840	179,511	178,027	175,884	172,423	137,312	137,641	2,024,400
Water	1,085,651	1,098,882	1,597,406	1,121,783	1,113,049	1,061,932	1,085,622	1,045,904	1,052,832	1,075,995	829,354	1,001,700	13,170,109
Sewerage	1,111,285	1,116,412	1,116,714	1,116,412	1,115,206	1,050,971	1,050,971	1,048,559	1,050,971	1,066,653	1,069,970	967,135	12,881,260
Sanitation	231,544	80,315	127,269	84,344	86,492	50,499	153,108	75,748	59,631	76,285	76,285	63,392	1,164,912
Refuse	846,730	850,758	851,469	853,483	852,536	804,903	804,784	804,903	805,021	822,084	827,890	752,885	9,877,446
Electricity Environmental Levy	578,407	585,362	578,177	588,314	590,904	576,830	580,153	574,674	572,053	209,921	211,401	192,225	5,838,422
Gel Fuel	215,964	216,982	217,167	217,721	217,506	205,482	205,420	205,451	205,574	582,134	558,542	582,240	3,630,184
Gel Stoves	258,967	386,624	680,709	325,404	327,839	328,497	357,365	360,188	356,014	355,145	365,754	362,449	4,464,955
TOTAL	4,777,287	4,787,729	5,912,850	4,897,542	4,896,285	4,537,736	4,695,594	4,601,650	4,675,851	4,775,264	4,404,931	4,331,106	57,293,805
MONTHLY NUMBER OF BENEFICIARIES													
Free Basic Service Categories	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Average
Rates	5,238	5,262	5,267	5,366	5,325	5,016	5,013	5,009	5,114	5,235	5,202	4,754	61,801
Service Charges	1,042	1052	1,050	1,049	1,049	1,676	1,089	1,696	1,624	1,046	832	825	14,030
Water	7,486	7,037	7,670	7,050	7,075	6,560	6,634	6,626	6,684	6,764	6,805	9,782	86,173
Sewerage	3,685	3,702	3,703	3,702	3,698	3,485	3,485	3,477	3,485	3,537	3,548	3,207	42,714
Sanitation	383	130	206	157	160	94	285	139	111	142	142	118	2,067
Refuse	7,145	7,179	7,185	7,203	7,194	6,792	6,791	6,792	6,793	6,938	6,986	6,353	83,351
Electricity Environmental Levy	5,717	5,758	5,692	5,628	5,519	5,550	5,549	5,508	5,471	5,516	5,316	5,555	66,779
Gel fuel issued	7,005	7,038	7,044	7,062	7,055	6,665	6,663	6,664	6,668	6,809	6,857	6,235	81,765
Gel Stoves	2,978	4,446	4,484	3,742	3,770	3,810	4,110	4,142	4,094	4,084	4,206	4,167	48,033
			868										868

- Indigent Households who qualify to be indigent in line with the indigent policy are provided with free basic service such as 6kl of Water, 50 Kwh electricity per month, water, sewer, electricity availability, rates and environmental levy which amounted to R52,294 million for the 1st, 2nd, 3rd and 4th quarters of the 2023/2024 financial year.
- Ndlambe Municipalities indigent register as of June 2024 have 6468 households registered as indigent households. Free basic services are funded through an equitable share.
- Indigent households in informal settlements / rural areas where limited or no electricity is available, are provided with alternative energy in the form of gel fuel and gel stoves. Gel stoves are provided annually, and gel fuel provided monthly.
- The alternative energy cost for the 1st to 4th quarter relating to gel fuel and gel stoves amounted to R4,756 million.

NDLAMBE TOTAL YEAR-TO-DATE DEBTORS - AGE ANALYSIS AS AT JUNE 2024

	May-24	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	3,685,738	109,052	-	2,859,625	7	107	334	2,969,126
Rates (Monthly)	63,855,391	282,817	-	30,569,542	2,472,220	4,194,737	11,291,984	48,811,301
Service Charge	13,690,725	969,072	-	6,773,043	146,778	111,432	125,166	8,125,491
Water	85,013,229	855,003	-	43,873,395	1,921,958	1,828,534	4,742,448	53,221,338
Sewage	28,564,486	461,993	-	16,701,076	699,163	790,068	1,393,614	20,045,913
Sanitation	1,657,528	9,958	-	686,981	45,243	63,927	177,322	983,430
Refuse	37,098,621	458,229	-	20,205,986	767,239	947,233	1,755,136	24,133,822
Electricity	27,462,210	438,087	-	13,471,600	1,174,842	1,874,089	6,402,482	23,361,101
Housing	1,039,792	83,589	-	705,557	51,273	54,773	78,279	973,472
Legal Fees	529,166	-27,065	-	162,125	-	-	-	135,060
Indigent Charge	16,233	5,131	-	5,728	-	-	-	-597
Sundry	1,335,976	52,688	4,206,759	52,165,568	2,109,897	2,241,716	-1,181,635	59,594,993
Environmental Levy	10,794,041	16,956	-	6,141,652	213,967	266,769	486,965	7,126,309
Undefined Category	-	-4,519	-	4,519	-	-	-	-
TOTAL: JUNE 2024		3,710,992	4,206,759	194,314,943	9,602,586	12,373,385	25,272,093	249,480,758
TOTAL: MAY 2024	272,071,184	3,710,907	43,376,937	180,684,808	9,840,801	13,648,409	20,809,321	
NON-INDIGENT DEBT JUNE 2024			4,206,759	194,729,924	9,617,749	12,728,832	24,655,035	249,649,291
INDIGENT DEBT JUNE 2024		-	0	-414,981	-15,163	-355,447	617,058	-168,533

ARREARS PER ADMIN UNIT:	34,206,193	586,456	748,914	27,530,664	985,516	921,141	1,575,985	32,348,676
Ward 1 Kwanokwabele	19,295,565	456,961	287,425	12,817,823	850,344	800,839	1,898,748	17,112,139
Ward 2 Boknes / C/Rocks / Alex	32,489,887	349,385	363,220	24,868,853	914,292	1,218,979	1,912,068	29,616,796
Ward 3 Boesmansriviermond	30,497,873	89,014	375,361	23,159,278	1,143,047	1,500,314	2,904,757	29,171,771
Ward 4 Kenton on Sea	24,364,272	492,059	965,464	20,102,754	663,751	741,992	627,918	23,593,938
Ward 5 Bathurst	18,263,230	74,087	270,131	14,166,650	617,335	927,555	1,361,193	17,416,949
Ward 6 S/field/Thornhill/Station Hill	14,532,560	272,887	216,663	9,851,503	374,821	307,395	760,883	11,784,152
Ward 7 Nemato	16,017,968	335,024	260,547	10,602,158	390,711	360,645	276,132	12,228,216
Ward 8 Mimosa / Nemato	41,768,223	645,326	498,682	30,657,239	1,043,758	1,148,996	2,894,462	36,888,463
Ward 9 Nemato	40,635,413	409,793	230,352	20,558,022	2,619,012	4,445,531	11,056,949	39,319,657
Ward 10 Port Alfred	272,071,183.88	3,710,991.78	4,206,759	194,314,943	9,602,586	12,373,385	25,272,093	249,480,758
TOTAL OUTSTANDING								

ARREARS GROUPED PER ENTITIES FOR 30 JUNE 2024

NAME	AMOUNT
EDUCATION (SEC 20)	-161,247.24
EDUCATION (SEC 21)	140,196.72
HEALTH	827,832.02
RURAL DEVELOPMENT AND LAND REFORM - Farms	577,559.11
PUBLIC WORKS PROVINCIAL	2,520,462.53
PUBLIC WORKS NATIONAL - Farms	60,532.05
PUBLIC WORKS NATIONAL - Rates	222,441.18
PUBLIC WORKS NATIONAL - Services	247,139.76
MUNICIPAL STAFF AND COUNCILLORS	895,777.13

63% of the balance under staff and councilors are current balances and arrangement in line the credit control policy repayment period which will be deducted from July Salaries and over the arranged period and 37% relates to arrears for which arrangements are in place for a period longer than the criteria of the credit control policy due to affordability. Further that it be noted the Finance department during the months of May and June did an analysis of the payroll and the staff deduction listing to identify municipal employees who were not part of the staff deduction listing. A debt collection drive was carried out, and these staff members were visited to put arrangements in place, hence the increase in outstanding debt for staff.

Quarterly Performance Report Sec 52(d) Q4

3.2 Staff and councillor accounts M12 - Quarter 4

The two tables below show status of councilors and staff accounts, aging and recovery and arrear recovery method. A total of 350 employees owes R575,930.98 while 21 councilors' arrears amount to R105,152.34. The bulk of the outstanding debt is on current to 30 days.

REPORT ON MUNICIPAL STAFF ACCOUNTS

Quantity of Debtors	Explanation	Balance as at June 2024
357	Staff on Age Analysis Coded as staff	802,111.19
299	Staff with current balance paying through staff deduction	293,461.25
7	Accounts with credit balances	- 6,151.06
26	Staff with arrears with valid arrangements in place (Balance is R 127 706.26 of which R 26 848.78 relates to current for June 2024 which is paid monthly and instalments towards arrears is R 7 138.01(debt will be settled in 0-18 months)	127,706.26
16	Staff with arrears with arrangements towards arrears but repayment periods is from 25-889 months therefor arrangements is not valid, but staff member cannot afford more. Balance of these staff debtors' arrears is R 331 472.38 of which current is R 16 385.12 and instalment towards arrears amounts to R2 860.38(debt will be paid back between 25-889 months).	331,472.38
1	Account 1200786 relates to a staff member living on mothers' property mother applied to rates and valuation committee for arrear write-off. Employee only pays R2 000.00 towards current account mother to pay rest of current account.	19,705.09
8	Staff accounts with queries to be resolved during July 2024	35,917.27
357		R 802,111.19

REPORT ON COUNCILLORS ACCOUNTS

Quantity of Debtors	Explanation	Balance as at June 2024
21	Councilors on Age Analysis Coded as councilors	93,665.94
18	Councilors in current balance - paying by staff deduction	9,890.58
0	Accounts with credit balances	-
2	2 x Councilor's account number 50096550 arrears with current account being deducted. Arrears arrangement to be made to recover arrear debt. Account 40067650 has a repayment arrangement in place and will take up to 16 months. This is all the councilors can afford total monthly payment over R5000 every month.	73,540.94
1	1 x Councilor (4016630) paying current in full and has no arrangements in place that is not valid.	10,234.42
21		R 93,665.94

3.3 Collection rate M12 - Quarter 4

Ndlambe collection levels: 2023/2024

The table below reflects the collection rate of the municipality for the 4th quarter ending in June.

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Collection Rate	76.8%	63.2%	77.2%	78.1%	80.3%	53.1%	80%	72%	79%	96%	93%	78%
Collection Rate Quarterly			74.1%		70.5%				77%			89%

Property rates Income Forgone for 202403

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Pensioner Rebate	Total Rates Billing
'000203	75% AGRI RATES RATIO APPLIED	1199600300	0.0139	1389537.56	75	10	1076892.37	-	0	Pensioner Rebate	- 1,079,308.11
'000242	30% PRIVATE OWNED TOWN MONTHL	270122800	0.0139	312892.42	30	10	-113597.55	15000	-5874.44	0	119,471.99
'000243	30% ECO-VILLAGE(ESTATE) MONTHL	98946136	0.0139	114612.55	30	10	-41197.87	15000	-3267.44	0	44,465.31
'000244	30% ECO-TOURISM FARM MONTHLY R	557321000	0.0139	645563.66	30	10	-236111.2	15000	-7426.94	0	243,538.14
'000245	RATES PUBLIC SERVICE INFRASTRU	46482376		0	0	0	0		0	0	-
'000246	100% PRIVATE ROAD REBATE MUNICIPAL OWNED	2400000	0.0139	2780	100	0	-2780		0	0	2,780.00
'000247	PROPERTY RATES PLACE OF PUBLIC WORSHIP/CHURCH	316716915	0.0139	366863.26	100	0	-366863.26		0	0	366,863.26
'000248	Public Benefit Organisation	68633000	0.0139	79499.96	100	0	-79499.96		0	0	79,499.96
'000249	45% RETIRED/DISABLED RATES REB	1420000	0.0139	1644.83	100	0	-1644.83		0	0	1,644.83
'000270	35% PENSIONERS/DISABILITY RATE	28447400	0.0139	32951.57	45	10	0	15000	-486.64	0	486.64
'000271	25% PENSIONERS/DISABILITY RATE	30236000	0.0139	35023.4	35	10	0	15000	-399.74	-16394.78	16,794.52
'000272	10% RESIDENTIAL RATES REBATE	45531000	0.0139	52740.11	25	10	0	15000	-660.44	-14368.87	15,029.31
'000280		10362821006	0.0139	12003613.69	10	0	1176310.43	15000	-240580.9	-16925.97	1,416,891.33
TOTAL Property rates Income Forgone = (L4:L16)											
											2,307,465.29

Quarterly Performance Report Sec 52(d) Q4

3.4 Insurance report M12 - Quarter 4

The report seeks to give a clear background on insurance claims and current claim status for the financial period 2023/2024 4th quarter.

Directorate	Description of the Incident	Police Details	Date of incident	Date reported	Fleet/Erf No	Replacement quote/Cost	Claim No.	Type of Claim
1 SPEAKER	CLLR 's STOLEN LAPTOP AND CELLPHONE JKD270EC TOYOTA HILUX WATER WORKS FOREMAN DRIVER LOST CONTROL ON LOOSE STONES AND BUMPED GRILL, DOOR HANDLE AND TAILLIGHT	CASE NO 76/07/2023 PORT ALFRED 12/07/2022 CASE NO 1489/08/2023 NEMATO POLICE STATION	29/07/2023	30/08/2023	M9NOCX2 0M89938B SERIAL NO	12 623.55	AIP344784	PROPERTY LOSS AND DAMAGE
2 INFRASTRUCTURE-WW		CASE NO AR 07/08/2023 087606 KENTON ON SEA POLICE STATION	28/08/2023	01/09/2023	266	53 095.50	AIP344934 AON001- 00054834	MOTOR CLAIM
3 INFRASTRUCTURE-ROADS	JMG996EC TOYOTA HILUX DRIVER REVERSED INTO THIRD PARTY, SUZUKI VEHICLE	CASE NO 18/08/2023 PORT ALFRED POLICE STATION	07/08/2023	01/09/2023	417	MINOR DAMAGE TO NDLAMBE VEHICLE LESS THAN EXCESS	AIP344922 AON001- 00054812	MOTOR CLAIM
4 COMMUNITY PROTECTION	KDY705EC TOYOTA LDV FOREMAN DRIVER WAS DRIVING TOWARDS A 4 WAY STOP AND A VEHICLE BELONGING TO A THIRD PARTY BUMPED INTO HIM NO DAMAGE TO MUNICIPAL VEHICLE	CASE NO OAR 02/09/2023 NEMATO POLICE STATION	29/08/2023	01/09/2023	420	NO DAMAGE	AIP344943 AON001- 00054845	MOTOR CLAIM
5 COMMUNITY PROTECTION	FXF450EC HYUNDAI DRIVER TRAFFIC OFFICER CHASED A VEHICLE CA 95990 WHICH WOULD NOT ADHERED TO HIS COMMAND HE PASSED THE VEHICLE AND FORCHED HIM TO STOP THE VEHICLE THEN WAS BUMPED ON THE BUMPER		12/09/2023	09/10/2023	151	BRUNO'S PANELBEATER S R 23 901.99	AIP347997	MOTOR VEHICLE THIRD PARTY

Quarterly Performance Report Sec 52(d) Q4

6	INFRASTRUCTURE- WATERWORKS	JKD270EC TOYOTA HILUX DRIVER WAS REVERSING INTO A PARKING AT PICK N PAY AND BUMPED ANOTHER VEHICLE	CASE AR NO 08/09/2023 NEMATO - PORT ALFRED	19/09/2023	11/10/2023	266	NO DAMAGE TO NDLAMBE'S VEHICLE		MOTOR VEHICLE THIRD PARTY
7	CORPORATE SERVICES	CANNON ROCKS COMMUNITY HALL ONE PILLAR THAT SUPPORTS THE ROOF OF ENTRANCE FOYER AS WELL AS THE TIMBER SUPPORT BEAM WERE DAMAGED BY A VEHICLE	CASE REF NO 07/10/2023 ALEXANDRIA POLICE STATION ON 02/10/2023	29-30/09/2023	25/10/2023	Erf 199 CANNON ROCKS	MARTIN'S REPAIRS R 6,500.00	AIP 350221 AON001-00061637	PROPERTY LOSS AND DAMAGE
8	COMMUNITY PROTECTION	KELLY'S BEACH ABLUTION BLOCK WATER LEAK CAN NOT BE DETECTED	N/A	23/10/2023	26/10/2023	L077529		AIP350126 AON001-00061552	PROPERTY LOSS AND DAMAGE
9	FINANCE	JVM338EC TOYOTA HILUX FLEET 200 G4S TRUCK REVERSED INTO VEHICLE	CASE REF NO 23/10/2023	25/10/2023	03/11/2023	200	BRUNO'S PANELBEATER S R 24 132.68	AIP350957 AON001-00062521	MOTOR CLAIM
10	COMMUNITY PROTECTION - REFUSE	HMV935EC FORD RANGER 2015 STONE DAMAGED RADIATOR AND SEEMS THAT THE ENGINE WAS DAMAGED DRIVER SANDILE KAM	OB NO 1568/11/2023	12/11/2023	29/11/2023	405	EASTERN CAPE MOTORS 28 MAIN STREET, PORT ALFRED	AIP353882 AON001-000664784	MOTOR CLAIM
11	INFRASTRUCTURE- BUILDING	MUNICIPAL WORKER WAS PARKED AT TRAFFIC DEPT WHEN PRIVATE VEHICLE REVERSED INTO HIS BACK	07/12/2023, PORT ALFRED	06/12/2023	14/12/2023	203	BRUNO'S PANELBEATER R 30 065.38		MOTOR CLAIM
12	COMMUNITY PROTECTION - REFUSE	JFM102EC FLEET 93 FAW TRUCK STATION HILL 14:45 TRANSFERRING REFUSE BAGS FROM THE OTHER VEHICLE	AR 21/12/2023 PORT ALFRED	19/12/2023	02/01/2024	93	NO DAMAGE TO THIS VEHICLE		
13	COMMUNITY PROTECTION - REFUSE	FLEET 109 KDV937EC WAS HIT BY NDLAMBE'S FLEET 93	AR 21/12/2023	19/12/2023	02/01/2024	109	BRUNO'S PANELBEATER R 30 544.45		MOTOR CLAIM

Quarterly Performance Report Sec 52(d) Q4

14	COMMUNITY PROTECTION - REFUSE	DRIVER OF FLEET 121 JPF877EC UD CRONER SKIP TRUCK TRAVELLING ON R72 NEAR KLIPFONTEIN BEHIND TAXI WHICH TURNED OF INFRONT OF ME	OB 827/12/2023 KENTON ON SEA 17/12/2023	17/12/2023	09/01/2024	121	BRUNO'S PANELBEATER R 65 060.74	AIP 356528 AON001-00070456	MOTOR CLAIM
15	COMMUNITY PROTECTION	KBG278EC TOYOTA HILUX WAS PARKED ON RETURN VEHICLE WAS SCRATCHED ON BACK LEFT SIDE	AR01/01/2024 PORT ALFRED	01/01/2024	09/01/2024	SUBSIDIZED VEHICLE	BRUNO'S PANELBEATER R 42 435.01	AIP356539 AON001-00070464	
16	COMMUNITY PROTECTION	KELLY'S BEACH ABLUTION BLOCK WATER LEAK CAN NOT BE DETECTED	N/A	04/01/2024	09/01/2024	L077529	LEAK TO BE DETECTED	AIP 356579 AON0001-00070531	
17	INFRASTRUCTURE- TOWN PLANNING	12/01/2024 LAPTOP BROKE CAR WINDOW AND STOLE LAPTOP OF TOWN PLANNER	CASE 184/1/2024 HUMEWOOD, PE	12/01/2024	17/01/2024	L 15385		AIP357489 AON001-00071876	
18	INFRASTRUCTURE- ROADS	02/02/2024 HGD673EC BELL GRADER WAS OVERTAKEN ON R67 BATHURST ROAD BY A VEHICLE ON BARRIER LINE THEREFOR GRADER'S FRONT WHEEL BUMPED POLO VEHICLE	CASE AR 01/02/2024 PORT ALFRED	02/02/2024	09/02/2024	FLEET 214	NO DAMAGE TO GRADER HGD673EC	AIP360078 AON001-00075221	MOTOR VEHICLE
19	COMMUNITY PROTECTION FIRE DEPT	LAPTOP WAS STOLEN BY GAINING ACCESS BREAKING THE STREET SIDE PASSENGER WINDOW OF HIS VEHICLE	CASE 244/3/2024 HUMEWOOD POLICE STATION 041-5045019	14/03/2024	15/03/2024	LAPTOP	R 10 971.00	AIP363333 AON001-00080028	PROPERTY LOSS / DAMAGE CLAIM FORM
20	INFRASTRUCTURE- WATERWORKS ALEX	JCL202EC TOYOTA HILUX 4X4 ACCORDING TO DRIVER NARROW GRAVEL ROAD WITH LOTS OF BUSHES NEXT TO ROAD. CAME AROUND THE CORNER WHEN TWO VEHICLES HIT INTO EACH OTHER	CASE 02/03/2024 ALEXANDRIA	07/03/2024	18/03/2024	FLEET 668	BRUNO'S PANELBEATERS R 68 812.93	AIP363515 AON001-000893637	MOTOR VEHICLE

Quarterly Performance Report Sec 52(d) Q4

21	ESTATES INFRASTRUCTURE- WATERWORKS BATHURST	WILLOWS CARAVAN PARK BREAK IN PARKHOME 3 STOLE LAPTOP 1X LENOVO	CASE 100/03/2024 PORT ALFRED	24/03/2024	08/04/2024	LAPTOP BARCODE 15383	R 10 971.00	AIP364694 AON001- 00081886	PROPERTY LOSS / DAMAGE CLAIM FORM
22		PUMP STATION LASHINGTON STRIKE BY LIGHTING	CASE 08.04.2024	08/04/2024	28/04/2024	FLEET 23 BARCODE 62801	R 881,185.21	AIP367326 AON001- 00084250	PROPERTY LOSS / DAMAGE CLAIM FORM
23	MUNICIPAL MANAGER	CLLRS LAPTOP STOLLEN AT NO 5 ANGLERS WAY, KENTON ON SEA BROKE DOOR NEXT TO HOUSE	CASE 08/07/05/2024 KENTON-ON- SEA	17/05/2024	07/06/2024	LAPTOP BARCODE 16212	R 12 100.00		PROPERTY LOSS / DAMAGE CLAIM FORM
24	COMMUNITY PROTECTION SERVICES- NATURE CONS BY LAW	KJR034EC 2024 TOYOTA HILUX	CASE 365/06/2024 ALEXANDRIA	05/06/2024	11/06/2024	HAIL DAMAGE	R 22,283.26	AIP371976 AON001- 00089509	MOTOR VEHICLE
25	COMMUNITY PROTECTION SERVICES- TRAFFIC	JRL485EC CONTROLLING R72 AND PRIVATE VEHICLE BUMPED INTO IT	CASE AR/02/06/2024	01/06/2024	11/06/2024	FLEET 190	R 37 089.10	AIP371996 AON001- 00089533	MOTOR VEHICLE
26	CORPORATE SERVICES - HR	LAPTOP STOLEN IN PE. THE THIEVES BROKE CAR AND MANAGED TO GAIN ACCESS TO BOOT AND STOLE BACKPACK WITH LAPTOP	CASE 355/06/2024 HUMEWOOD POLICE STATION SERG DE LANGE	25/06/2024	03/07/2024	LAPTOP BARCODE 13500	R 14,329.35		PROPERTY LOSS / DAMAGE CLAIM FORM

- The above outlines the claims that were reported to Gaudrisk insurance company. The municipality has paid the insurance premiums of R4,264 thousand for quarter 4 against the annual budget of R2,269 million.
- It must be noted that all incidents that involve municipal vehicles whether they are damaged or not must be reported to the insurer, the third-party claims received by the insurer will be linked to the reported incident by the municipality otherwise the claim will not be processed.
- The insurance policy schedule is determined by the addition of all fixed assets that are included in municipality's fixed asset register. All assets are insured at the replacement value. The policy schedule includes other sections such as fidelity, business interruptions, public liability etc.
- The municipality is obliged to provide the updated fixed assets register to the insurer on a regular basis within the financial year.

3.6 Irregular, fruitless and wasteful expenditure M12 - Quarter 4

3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2023 to 30 June 2024 is summarized by directorate in the table below and the cumulative expenditure amounted to approximately R56,108,811.60 (this includes historical ongoing expenditure from previous contracts). During the period, the Council has written off expenditure for the current year amounting to R41,053,877.83, resulting in total estimated expenditure of R15,070,872.77:

Total Irregular Expenditure	R	56,124,750.60
Total IE Written-off	R	41,053,877.83
Balance	R	<u>15,070,872.77</u>

IRREGULAR EXPENDITURE BY DEPARTMENT	TOTAL AMOUNT
COMMUNITY SERVICES	R1,199,179.32
CORP SERVICES	R1,332,375.13
FINANCE	R2,087,505.31
INFRASTRUCTURE	R50,604,957.94
MUNICIPAL MANAGER	R884,793.90
OFFICE OF THE MAYOR	R0.00
CURRENT YEAR MOVEMENT	R56,108,811.60

3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 4.

INVOICE DATE	SUPPLIER/CREDITOR	PMNT NUMBER	INVOICE	DESCRIPTION OF PAYMENT	TOTAL AMOUNT OF POTENTIAL FRUITLESS & WASTEFULL EXP	AMOUNT RETRIEVED/RECOVERED	EVIDENCE /PROOF OF RECOVERY	DATE OF RECOVERY	TOTAL FRUITLESS AND WASTEFULL EXPENDITURE	COMMENT
Jul-23	NONE								R0.00	

Quarterly Performance Report Sec 52(d) Q4

Aug-23	Zenith/Avis Car Rental		E871065926	CAR RENTAL	347.83	347.83	As per Manager Expenditure the CFO has instructed that- damages to rental vehicles will not be recovered from individual staff members until policy is amended to cover such incidents		R0.00	Traffic Fine
Sep-23	Zenith/Avis Car Rental NONE	EF006417- 0006	E871065926	CAR RENTAL	1202.29				R1,202.29	Traffic Fine
Oct-23	T. TANA	EF006151- 0010	2102304	DONATION	R30,000.00	R30,000.00	00882153- AND 00914268- rec00917585- 29/02/2024-R3000.00	17/11/2023 AND 11/10/2023, 20/02/24,29/ 02/2024	R0.00	The donation should have been paid to Ukhanyo sec school and not t. Tana. Banking details were changed on request per previous donation but never changed back to the school's bank details.
	Zenith/Avis Car Rental		E871065414		R782.61	R782.61	As per Manager Expenditure the CFO has instructed that- damages to rental vehicles will not be recovered from individual staff members until policy is amended to cover such incidents		R0.00	Traffic Fine
	Zenith/Avis Car Rental		E871065414		R347.83	R347.83	As per Manager Expenditure the CFO has instructed that- damages to rental vehicles will not be recovered from individual staff members until policy is amended to cover such incidents		R0.00	Traffic Fine
Nov-23	NONE								R0.00	
Dec-23	NONE								R0.00	

Quarterly Performance Report Sec 52(d) Q4

Jan-24	NONE								R0.00		SCM captured the wrong creditor, they were supposed to capture Lyabona trading enterprise (15825)
Feb-24	Liyabona Trading Enterprise (Pty)Ltd (15887)	EF006638-0008	02/2424	Maintenance Of Building	R17,800.00				R17,800.00		
Mar-24	NONE								R0.00		
Apr-24	NONE								R0.00		
May-24	Cllr N E Haynes (4136)				R22,942.35				R22,942.35		HR and Salaries received communication regarding the change of banking details for councillor Haynes and they were changed. CLLR salary was paid to the new account and the CLLR did not receive it. The case was opened with the police.
Jun-24	NONE								R0.00		
TOTAL									R41,544.64		

Quarterly Performance Report Sec 52(d) Q4
 3.7 Electricity and Water Losses M12 - Quarter 4

		2023 - 2024 ELECTRICITY PURCHASES AND SALES (KWH)									
Town	Description	Jan	Feb	Mar	Apr	May	June	Total			
Alexandria	Purchases(kWh)	453,578.75	438,508.25	416,323.00	468,653.75	467,021.25	478,638.27	5,451,578.27			
	Total Sales	1,218,016.52	720,772.56	1,142,888.97	399,491.42	326,672.29	439,140.20	6,518,011.17			
	Sales(kWh)- Mun. Readings	1,002,999.50	512,802.00	923,997.50	179,355.00	90,486.00	214,093.00	3,809,388.00			
	Sales (kWh)- CDR Readings	15,279.51	27,530.84	23,771.26	23,711.81	34,111.47	23,620.49	382,506.20			
	Prepaid (kWh)	175,197.70	155,899.90	170,580.40	171,884.80	177,535.00	176,886.90	2,031,639.20			
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	294,477.77			
	Unmeterd - pumps	-	-	-	-	-	-	-			
	Lost (kWh)	-764,437.77	282,264.31	726,565.97	69,162.33	140,348.96	39,498.07	1,066,432.90			
	Loss %	-169%	-64%	-175%	15%	30%	8%	-20%			
	Port Alfred	Purchases(kWh)	2,944,946.61	2,448,422.01	2,299,682.34	2,685,447.31	2,653,137.84	3,031,206.16	33,185,865.18		
Total Sales		2,073,304.64	1,890,195.53	2,411,114.97	1,554,004.75	2,229,660.54	2,491,958.36	27,155,060.92			
Sales(kWh)- Mun. Readings		560,111.00	585,622.00	1,097,951.00	204,970.00	733,295.00	1,124,372.00	10,147,712.60			
Sales(kWh)- CDR Readings		706,190.93	581,829.92	520,780.45	524,207.04	663,450.83	532,308.04	7,456,463.85			
Prepaid (kWh)		715,013.00	630,753.90	700,393.80	732,838.00	740,925.00	743,288.60	8,447,007.90			
Unmetered - streetlights(kwh)		74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	892,518.41			
Unmeterd - pumps(kwh)		17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	211,358.16			
Lost (kWh)		871,641.97	558,226.48	111,432.63	1,131,442.56	423,477.30	539,247.80	6,030,804.26			
Loss %		30%	23%	-5%	42%	16%	18%	18%			

Quarterly Performance Report Sec 52(d) Q4

Purchases(kWh)	3,398,525.36	2,886,930.26	2,716,005.34	3,154,101.06	3,120,159.09	3,509,844.43	38,637,443.45
Total Sales	3,291,321.17	2,610,968.09	3,554,003.94	1,953,496.17	2,556,332.83	2,931,098.56	33,673,072.09
Sales(kWh)- Mun. Readings	1,563,110.50	1,098,424.00	2,021,948.50	384,325.00	823,781.00	1,338,465.00	13,957,100.60
Sales(kWh)- CDR Readings	721,470.44	609,360.76	544,551.71	547,918.84	697,562.30	555,928.53	7,838,970.05
Prepaid (kWh)	890,210.70	786,653.80	870,974.20	904,722.80	918,460.00	920,175.50	10,478,647.10
Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	1,186,996.18
Total Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	211,358.16
Lost (kWh)	107,204.19	275,962.17	837,998.60	1,200,604.89	563,826.26	578,745.87	4,964,371.36
Loss %	3%	10%	-31%	38%	18%	16%	13%
Overall							

- Electricity losses represent a comparison of purchased kWh to billed kWh. Billed kWh is a sum of time of use (TOU), conventional meter readings and prepaid electricity.
- Most of the losses are incurred in Alexandria but the volumes purchased for Alexandria are not material relative to Port Alfred Volumes, to date the calculated losses are 18%, this is higher than the 8% industry norm. According to CDR, these losses are because of line losses due to old infrastructure. See detailed calculations in electricity losses report.

Summary of the Overall Bulk Water Supply and Non-Revenue Water Estimates for June 2024

Preamble

This report is a summary of the combined BWS and NRW for June 2024. It must be noted that in the Bathurst area most of the meters remain faulty, and water balances have been derived using historic trends to generate the required NRW. New meters are being installed. It must be further noted that the tanker water supply to certain areas has been included in the bulk supply for those areas. In the areas where tanker filling has been done, these volumes have been removed from the bulk supply for that area.

Summary below is a summary for the month of June 2024 of the entire Ndlambe municipal area: -

- ❖ Total Potable Supply Metered = 229 635m³
- ❖ Total Billed = 160 372m³
- ❖ Estimated Potable NRW = 30% YTD = 32%
- ❖ Average Daily Demand = 5 667/day
- ❖ Average No. of Registered Meters = 16 270
- ❖ Average Usage per Meter = 8 m³ /month
- ❖ Average No. of Zero Reading Meters = 5 021/day
- ❖ Ave. Daily Usage/Meter excl Zero Meters = 339 l/day

The tables below give a summary of the water balances and NRW estimates for the various areas.

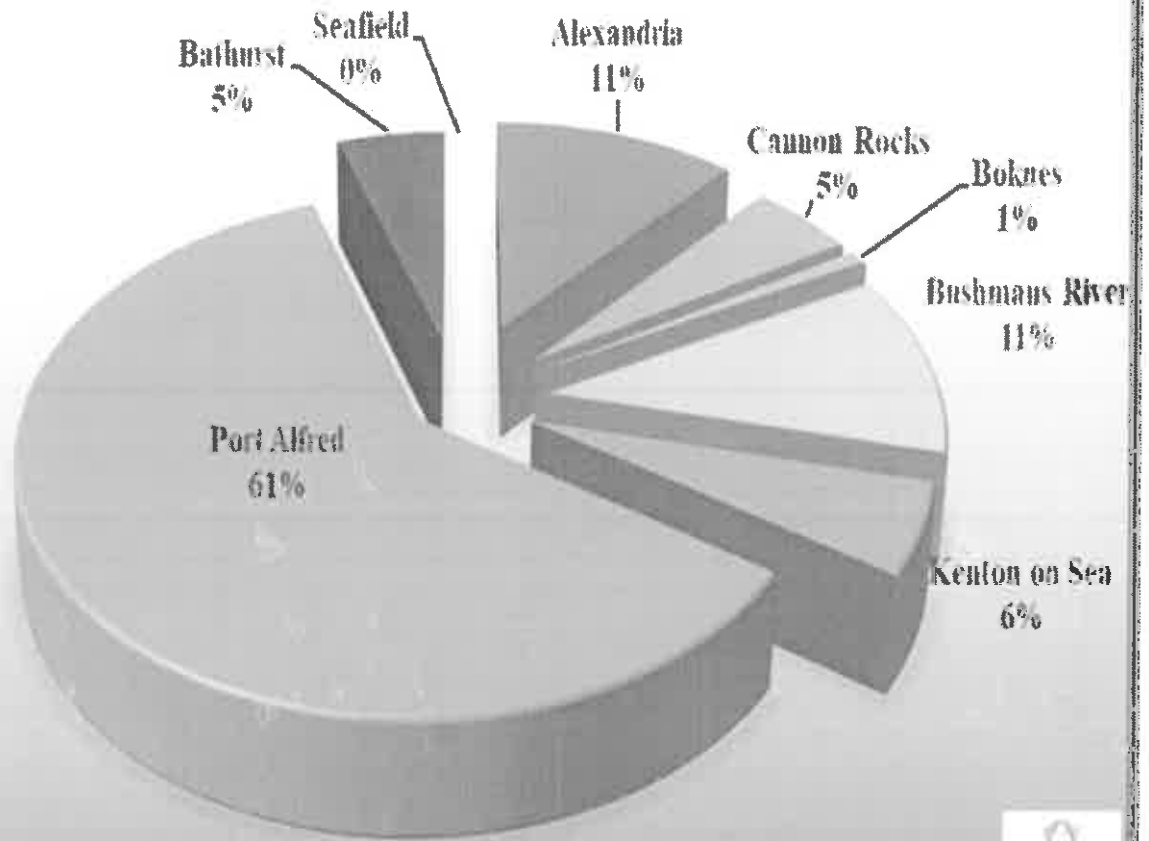
Overall Ndlambe Region

Detailed Tables & Graphic Displays for the Entire Region are given below

Total Combined Ndlambe		YTD Total	2024					
			January	February	March	April	May	June
Combined Values for Entire Ndlambe Region	Total supply Metered	1 309 774	236 422	218 854	171 567	220 575	232 721	229 635
	Total Billed	890 277	156 039	151 864	109 091	149 991	162 920	160 372
	Estimated Potable NRW	32%	34%	31%	36%	32%	30%	30%
	Total Average Daily Demand	5 865 KI/day	8 485 KI/day	5 667 KI/day	4 305 KI/day	5 402 KI/day	5 667 KI/day	5 667 KI/day
	Average No. of Registered Meter	16 255	16 306	16 283	16 176	16 281	16 270	16 270
	Average Usage per Meter	7 KI/m	9 KI/m	9 KI/m	7 KI/m	7 KI/m	8 KI/m	8 KI/m
	Average No. of Zero Meter	5 425	5 388	5 272	5 922	5 821	5 132	5 021
	Ave. Daily Usage/Meter excl Zero Meters	344 l/d	415 l/d	356 l/d	307 l/d	308 l/d	341 l/d	339 l/d

NDLAMBE LOCAL MUNICIPALITY

CONTRIBUTION TO NRW WATER



3.8 Cost containment report M12 - Quarter 4

Measures	Year to date Budget '000	Q1 '000	Q2 '000	Q3 '000	Q4 '000	Q3 Savings '000
Use of Consultants	27,815	7,578	8,284	9,834	7,668	2,120
Vehicles used for political office- bearers	0	0	0	0	0	0
Travel and subsistence	2,310	489	442	384	390	995
Domestic accommodation (Included with Travel)	1,367	408	262	249	321	449
Sponsorships. Events	419	202	0	0	0	217
Catering	760	305	260	268	335	(73)
Entertainment MM, CFO, Mayor, and Technical Manager	150	17	24	43	24	66
Communication	3,067	779	988	1,049	1,057	250
Other related expenditure	0	0	0	0	0	0
Total	35,887	9,778	10,259	11,827	9,794	4,023

- In terms of the Municipal Cost Containment Regulations, 2019 Regulation 15 (2) and (3) the Municipal Manager must on a quarterly basis report to the Council the savings on the budget relating to the cost containment items.
- It must be noted that catering does not reflect savings in this quarter. Cost containment policy allows the accounting officer to incur catering services if hosting events such as meetings, workshops, council proceedings, conferences, recruitment interviews and forums and they exceed five hours.

3.3 Virement Report

The total virements(shifting of funds) made for the period of May and June since the last special adjustments amount to R9,299,609. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	MAY	JUNE	NOTES1	NOTES2	NOTES3	SEGMENT DESCRIPTION
202405	VIREMENT	(50,000.00)	(50,000.00)	-	MAINTENANCE OF WILLOWS CARAVAN PARK			Training
202405	VIREMENT	50,000.00	50,000.00	-	MAINTENANCE OF WILLOWS CARAVAN PARK			Contractors: Maintenance of Buildings and Facilities
202405	VIREMENT	(20,000.00)	(20,000.00)	-	THE VOTE WAS BUDGETED AND WE URGENTLY NEED TO USE THE VOTE			Accommodation 6780
202405	VIREMENT	(8,500.00)	(8,500.00)	-	THE VOTE WAS BUDGETED AND WE URGENTLY NEED TO USE THE VOTE			Sign Boards 6730
202405	VIREMENT	28,500.00	28,500.00	-	THE VOTE WAS BUDGETED AND WE URGENTLY NEED TO USE THE VOTE			Buildings Maintenance 7020
202405	VIREMENT	(18,000.00)	(18,000.00)	-	A TRANSFER OF FUNDS IS NECESSARY TO COVER THE COST OF AIR TRANSPORT	FOR DELEGATES ATTENDING THE MUNSOFT YEAR END/AFS WORKSHOP.	FLIGHT COSTS WERE SLIGHTLY HIGHER THAN ANTICIPATED IN THE CURRENT YEAR	Competency Training
202405	VIREMENT	7,000.00	7,000.00	-	A TRANSFER OF FUNDS IS NECESSARY TO COVER THE COST OF AIR TRANSPORT	FOR DELEGATES ATTENDING THE MUNSOFT YEAR END/AFS WORKSHOP.	FLIGHT COSTS WERE SLIGHTLY HIGHER THAN ANTICIPATED IN THE CURRENT YEAR	Air Transport 6780
202405	VIREMENT	11,000.00	11,000.00	-	A TRANSFER OF FUNDS IS NECESSARY TO COVER THE COST OF AIR TRANSPORT	FOR DELEGATES ATTENDING THE MUNSOFT YEAR END/AFS WORKSHOP.	FLIGHT COSTS WERE SLIGHTLY HIGHER THAN ANTICIPATED IN THE CURRENT YEAR	Subsistence and travelling air transport
202405	VIREMENT	(10,000.00)	(10,000.00)	-	A TRANSFER OF FUNDS IS NECESSARY TO COVER THE COST	FOR DELEGATES ATTENDING THE MUNSOFT YEAR END/AFS	ACCOMMODATION COSTS WERE HIGHER THAN AMOUNT BUDGETED.	Subsistence and travelling Own transport

Quarterly Performance Report Sec 52(d) Q4

202405	VIREMENT	10,000.00	10,000.00			OF ACCOMMODATION	WORKSHOP. ACTUAL		
						A TRANSFER OF FUNDS IS NECESSARY TO COVER THE COST OF ACCOMMODATION	FOR DELEGATES ATTENDING THE MUNSOFT YEAR END/AFS WORKSHOP. ACTUAL	ACCOMMODATION COSTS WERE HIGHER THAN AMOUNT BUDGETED.	Subsistence and travelling accomodation
202405	VIREMENT	(135,000.00)	(135,000.00)			THE AGSA BILLING FOR THE YEAR WAS MORE THAN ANTICIPATED DUE TO	PROLONGED PLANNING REVIEWS.	Quality assessments	
202405	VIREMENT	135,000.00	135,000.00			THE AGSA BILLING FOR THE YEAR WAS MORE THAN ANTICIPATED DUE TO	PROLONGED PLANNING REVIEWS.	External Audit Fees	
202405	VIREMENT	(30,000.00)	(30,000.00)			THE PURPOSE OF TRANSFERING THE FUNDS IS TO ENABLE THE ACQUISITION OF	OFFICE FURNITURE.	Acquisition Machinery and Equipment	
202405	VIREMENT	30,000.00	30,000.00			THE PURPOSE OF TRANSFERING THE FUNDS IS TO ENABLE THE ACQUISITION OF	OFFICE FURNITURE.	Acquisition: Furniture and Office Equipment	
202405	TRANSFER OF FUNDS	(20,000.00)	(10,000.00)	(10,000.00)		Moving funds that were not used to a needy vote	Own trasnport was not used and we need funds for maintenance	Own Transport 6780	
202405	TRANSFER OF FUNDS	20,000.00	10,000.00	10,000.00		Moving funds that were not used to a needy vote	Own trasnport was not used and we need funds for maintenance	Maintenance Flood Damage	
202405	VERIMENT	(20,000.00)	(10,000.00)	(10,000.00)				Transport Acquisition Assets	
202405	VERIMENT	20,000.00	10,000.00	10,000.00				Aquisition: Computer Equipment	

Quarterly Performance Report Sec 52(d) Q4

202405	Moving of funds	(25,000.00)	(12,500.00)	(12,500.00)	Moving funds for painting of BTO and CFO offices	Window cleaning	Ceiling repair	Contractors: Maintenance of Equipment
202405	Moving of funds	25,000.00	12,500.00	12,500.00	Moving funds for painting of BTO and CFO offices	Window cleaning	Ceiling repair	Maintenance of buildings
202405	Moving funds	(20,000.00)	(10,000.00)	(10,000.00)	It has become of great urgency to acquire 2 new air-conditioners as	the office suffers greatly from the effects of the weather. The season	is changing as the office is next to the river and suffers	Seminars; Conferences; Workshops and other Events
202405	Moving funds	20,000.00	10,000.00	10,000.00	It has become of great urgency to acquire 2 new air-conditioners as	the office suffers greatly from the effects of the weather. The season	is changing as the office is next to the river and suffers	Maintenance of Buildings
202405	MOVING FUNDS	(15,500.00)	(7,750.00)	(7,750.00)	THE INCIDENTAL COST WAS NOT BUDGETED AS THE COST WAS UNANTICIPATED			Commission Third Party Vendors
202405	MOVING FUNDS	15,500.00	7,750.00	7,750.00	THE INCIDENTAL COST WAS NOT BUDGETED AS THE COST WAS UNANTICIPATED			Operational Lease (Incidental Cost)
202405	MOVING FUNDS	(68,668.00)	(34,334.00)	(34,334.00)	UTILISING FULL BUDGET OF MIG. PROJECTS HAVE BEEN COMPLETED WITH	BUDGET STILL AVAILABLE. BUDGET TO BE SHIFTED TO PROJECTS	CURRENTLY IN CONSTRUCTION.	Upgrading of Mamityi Gidana Sportfield
202405	MOVING FUNDS	(550,750.00)	(275,375.00)	(275,375.00)	UTILISING FULL BUDGET OF MIG. PROJECTS HAVE BEEN COMPLETED WITH	BUDGET STILL AVAILABLE. BUDGET TO BE SHIFTED TO PROJECTS	CURRENTLY IN CONSTRUCTION.	Upgrading of Zola street in Bathurst
202405	MOVING FUNDS	(209,121.00)	(104,561.00)	(104,560.00)	UTILISING FULL BUDGET OF MIG. PROJECTS HAVE BEEN COMPLETED WITH	BUDGET STILL AVAILABLE. BUDGET TO BE SHIFTED TO PROJECTS	CURRENTLY IN CONSTRUCTION.	Upgrading of Mjuza Street in Marsell.
202405	MOVING FUNDS	(72,892.00)	(36,446.00)	(36,446.00)	UTILISING FULL BUDGET OF MIG. PROJECTS HAVE	BUDGET STILL AVAILABLE. BUDGET TO BE	CURRENTLY IN CONSTRUCTION.	Upgrading of KwaNokqubeta Main Road

Quarterly Performance Report Sec 52(d) Q4

202405	MOVING FUNDS	(92,523.00)	(46,262.00)	(46,261.00)	BEEN COMPLETED WITH UTILISING FULL BUDGET OF MIG. PROJECTS HAVE BEEN COMPLETED WITH	SHIFTED TO PROJECTS BUDGET STILL AVAILABLE. BUDGET TO BE SHIFTED TO PROJECTS		
202405	MOVING FUNDS	993,954.00	496,977.00	496,977.00	UTILISING FULL BUDGET OF MIG. PROJECTS HAVE BEEN COMPLETED WITH	BUDGET STILL AVAILABLE. BUDGET TO BE SHIFTED TO PROJECTS	CURRENTLY IN CONSTRUCTION.	Personnel and Labour
202405	MOVING FUNDS	(10,000.00)	(5,000.00)	(5,000.00)	Insufficient funds for own transport claims			Upgrading of Protea Crescent in Station Hill Travel and subsistence Air transport 6780
202405	MOVING FUNDS	10,000.00	5,000.00	5,000.00	Insufficient funds for own transport claims			Travel and subsistence Own transport 6780
202405	Moving Budget to Phase 2	(555,000.00)	(277,500.00)	(277,500.00)	Fencing for the first phase was completed and unbundled. The current	budget was suppose to be under phase 2. This Virement is moving the	budget to Phase 2.	Fencing of IERC (Bushmans)
202405	Moving Budget to Phase 2	555,000.00	277,500.00	277,500.00	Fencing for the first phase was completed and unbundled. The current	budget was suppose to be under phase 2. This Virement is moving the	budget to Phase 2.	Acquisition: Fencing of IERC (Bushmans)
202405	MOVING BUDGET TO PHASE 2	(745,000.00)	(372,500.00)	(372,500.00)	Fencing for the first phase was completed and unbundled. The current	Budget was suppose to be under phase 2. This Virement is moving	budget to phase 2.	Acquisition: Fencing
202405	MOVING BUDGET TO PHASE 2	745,000.00	372,500.00	372,500.00	Fencing for the first phase was completed and unbundled. The current	Budget was suppose to be under phase 2. This Virement is moving	budget to phase 2.	Acquisition: Fencing of Municipal Buildings
202405	MOVING BUDGET	(50,000.00)	(25,000.00)	(25,000.00)	Moving budget for the purchase of an aircon for PMU	New Offices.		Acquisition Machinery and Equipment

Quarterly Performance Report Sec 52(d) Q4

202405	MOVING BUDGET	50,000.00	25,000.00	25,000.00	Moving budget for the purchase of an aircon for PMU	New Offices.	Acquisition: Furniture and Office Equipment
202405	VIREMENT	(10,000.00)	(10,000.00)	-	THERE IS A SIGNIFICANT NEDD FOR ATTAINMENT OF NEW OFFICE CHAIRS FOR	MSZ DANTILE AS THE CURRENT ONES ARE IN AN UNDERSIRABLE STATE AND	Aquisition: Computer Equipment
202405	VIREMENT	(14,000.00)	(14,000.00)	-	THERE IS A SIGNIFICANT NEDD FOR ATTAINMENT OF NEW OFFICE CHAIRS FOR	MSZ DANTILE AS THE CURRENT ONES ARE IN AN UNDERSIRABLE STATE AND	Acquisition: Furniture and Office Equipment
202405	VIREMENT	24,000.00	24,000.00	-	THERE IS A SIGNIFICANT NEDD FOR ATTAINMENT OF NEW OFFICE CHAIRS FOR	MSZ DANTILE AS THE CURRENT ONES ARE IN AN UNDERSIRABLE STATE AND	Acquisition Furniture and Equipment
202405	VIREMENT	(80,000.00)	(80,000.00)	-	THE VOTE WAS INITIALLY BUDGETED FOR AND NEEDS TO BE USED FOR WATER	SUPPLY	Hire Charge
202405	VIREMENT	80,000.00	80,000.00	-	THE VOTE WAS INITIALLY BUDGETED FOR AND NEEDS TO BE USED FOR WATER	SUPPLY	Hire Charges
202405	Veriment	(60,000.00)	(30,000.00)	(30,000.00)			Maintenance: Vehicle
202405	Veriment	60,000.00	30,000.00	30,000.00			Maintenance: Transformers
202405	Virement	(2,000.00)	(1,000.00)	(1,000.00)			Hire charges
202405	Virement	2,000.00	1,000.00	1,000.00			Hire Charges

Quarterly Performance Report Sec 52(d) Q4

202405	VERIMENT	(87,000.00)	(43,500.00)	(43,500.00)	(43,500.00)				Maintenance: Unspecified Assets
202405	VERIMENT	87,000.00	43,500.00	43,500.00	43,500.00				Contractors: Maintenance of Unspecified Assets
202405	Veriment	(100,000.00)	(50,000.00)	(50,000.00)	(50,000.00)				Commission Third Party Vendors
202405	Veriment	100,000.00	50,000.00	50,000.00	50,000.00				Consumables Standard Rated
202405	VERIMENT	(35,000.00)	(17,500.00)	(17,500.00)	(17,500.00)				Transport Assets
202405	VERIMENT	35,000.00	17,500.00	17,500.00	17,500.00				Acqiosition: Computer Software
202405	VIREMENT	(125,000.00)	(125,000.00)			Office furniture for the newly appointed DD Finance and Aircos for	the IGG office; DD office. SCM manager; Contracts; acquisition officer and stores		Transport Assets
202405	VIREMENT	65,000.00	65,000.00			Office furniture for the newly appointed DD Finance and Aircos for	the IGG office; DD office. SCM manager; Contracts; acquisition officer and stores		Office Furniture and Equipment Acquisition
202405	VIREMENT	60,000.00	60,000.00			Office furniture for the newly appointed DD Finance and Aircos for	the IGG office; DD office. SCM manager; Contracts; acquisition officer and stores		Acquisition: Furniture and Equipment
202405	Virement	(15,300.00)	(7,650.00)	(7,650.00)	(7,650.00)				Advertising tenders 6210
202405	Virement	300.00	150.00	150.00	150.00				Newspaper Subscription
202405	Virement	15,000.00	7,500.00	7,500.00	7,500.00				Maintenance: Office Building
202405	VIREMENT	(7,000.00)	(7,000.00)			BUY TABLET FOR BUILDING INSPECTOR MS NELSON			Acquisition Furniture and Equipment
202405	VIREMENT	7,000.00	7,000.00			BUY TABLET FOR BUILDING INSPECTOR MS NELSON			Aquisition: Computer Equipment
202405	VIREMENT	(16,500.00)	(16,500.00)			SECURITY AND PROTECTION	CATER FOR STANDARD RATED	NECESSARY	Grass Cutting - Co- operative

Quarterly Performance Report Sec 52(d) Q4

							SERVICES DOES NOT HAVE SUFFICIENT FUNDS TO SECURITY AND PROTECTION SERVICES DOES NOT HAVE SUFFICIENT FUNDS TO	SEGMENT; THEREFORE TRANSFER OF FUNDS IS CATER FOR STANDARD RATED SEGMENT; THEREFORE TRANSFER OF FUNDS IS			
202405	VIREMENT		16,500.00	16,500.00			It has become of great urgency to acquire two new air-conditioners as	the office suffers from the effects of the weather. The attainment of	NECESSARY these ai-cons will assist towards the functionality of the office.		Inventory consumed Standard Rated
202405	MOVING FUNDS		(15,900.00)	(7,950.00)	(7,950.00)		It has become of great urgency to acquire two new air-conditioners as	the office suffers from the effects of the weather. The attainment of	these ai-cons will assist towards the functionality of the office.		Acquisition: Furniture and Office Equipment
202405	MOVING FUNDS		15,900.00	7,950.00	7,950.00		NOT ENOUGH BUDGET TO PAY CASUALS.				Acquisition Furniture and Equipment
202405	MOVING FUNDS		(60,000.00)	(30,000.00)	(30,000.00)		NOT ENOUGH BUDGET TO PAY CASUALS.				Materials and supplies gel stoves
202405	MOVING FUNDS		60,000.00	30,000.00	30,000.00		NOT ENOUGH BUDGET TO PAY CASUALS.				Personnel and labour
202405	VERIMENT		(50,000.00)	(25,000.00)	(25,000.00)						Job Evaluation Organisational
202405	VERIMENT		50,000.00	25,000.00	25,000.00						Uniform and protective clothing
202405	Moving funds		(60,000.00)	(30,000.00)	(30,000.00)		Moving funds to Roads;	due to toilet complaints received from public an urgent transfer is	needed		Construction of Municipal Buildings: WIP
202405	Moving funds		60,000.00	30,000.00	30,000.00		Moving funds to Roads;	due to toilet complaints received from public an urgent transfer is	needed		Roads Infrastructure: WIP
202406	MOVING FUNDS		(5,000.00)	-	(5,000.00)		INSUFFICIENT FUNDS FOR TRAVELLING EXPENSES				Travel and subsistence Air transport 6780

Quarterly Performance Report Sec 52(d) Q4

202406	MOVING FUNDS	5,000.00	-	5,000.00	5,000.00	INSUFFICIENT FUNDS FOR TRAVELLING EXPENSES		Travel and subsistence Own transport 6780
202406	MOVING FUNDS	(10,785.00)	-	(10,785.00)	(10,785.00)	THE BUDGETED AMOUNT FOR LAND SURVEYORS IS NOT ENOUGH	HENCE THE TRANSFER IS NECESSARY TO AVOID ANOTHER LOCATION.	Accommodation
202406	MOVING FUNDS	10,785.00	-	10,785.00	10,785.00	THE BUDGETED AMOUNT FOR LAND SURVEYORS IS NOT ENOUGH	HENCE THE TRANSFER IS NECESSARY TO AVOID ANOTHER LOCATION.	Servitudes and Land Surveys
202406	VIREMENT	(2,468,926.00)	-	(2,468,926.00)	(2,468,926.00)			Thornhill Ministerial Housing Project Ph 2: Sewer Contract 3
202406	VIREMENT	2,468,926.00	-	2,468,926.00	2,468,926.00			Thornhill Ministerial Housing Project p2: Sewer Contract 4&5
202406	MOVING FUNDS	(180,000.00)	-	(180,000.00)	(180,000.00)	FOR THE PURCHASE OF THE MUNICIPAL FUEL TANK		Acquisition: Transport Assets
202406	MOVING FUNDS	180,000.00	-	180,000.00	180,000.00	FOR THE PURCHASE OF THE MUNICIPAL FUEL TANK		Acquisition: Machinery and Equipment
202405	VIREMENT	(135,430.50)	(135,430.50)	-	(135,430.50)	CASUALS EMPLOYED AT THE UPGRADING OF SOLOMON MAHLANGU AND KWANOKQUBELA	MAIN ROAD HAVE BEEN INCORRECTLY CAPTURED UNDER THE WIP SEGMENT AND	Upgrading of Solomon Mahlangu: Phase 2
202405	VIREMENT	135,430.50	135,430.50	-	135,430.50	CASUALS EMPLOYED AT THE UPGRADING OF SOLOMON MAHLANGU AND KWANOKQUBELA	MAIN ROAD HAVE BEEN INCORRECTLY CAPTURED UNDER THE WIP SEGMENT AND	Personnel and Labour
202405	VIREMENT	(452,617.80)	(452,617.80)	(452,617.80)	(452,617.80)	CASUALS EMPLOYED AT THE UPGRADING OF SOLOMON MAHLANGU AND KWANOKQUBELA	MAIN ROAD HAVE BEEN INCORRECTLY CAPTURED UNDER THE WIP SEGMENT AND	Upgrading of KwaNokqubela Main Road

Quarterly Performance Report Sec 52(d) Q4

202405	VIREMENT	452,617.80	452,617.80	-	CASUALS EMPLOYED AT THE UPGRADE OF SOLOMON MAHLANGU AND KWANOKQUBELA	MAIN ROAD HAVE BEEN INCORRECTLY CAPTURED UNDER THE WIP SEGMENT AND	MUST BE MOVED TO PERSONNEL AND LABOUR.	Personnel and Labour
202405	VIREMENT	(1,486,000.00)	(1,486,000.00)	-	UPGRADING OF NKONJANE STREET WAS INITIALLY THE PROJECT TO BE	CONSTRUCTED UNDER EPWP. THE UPGRADE OF WESTBOURNE ROAD WAS LATER	APPROVED TO BE THE PROJECT CONSTRUCTED UNDER EPWP BY COUNCIL RESOLUTION	Upgrading of Nkonjane Street (Nemato)
202405	VIREMENT	1,486,000.00	1,486,000.00	-	UPGRADING OF NKONJANE STREET WAS INITIALLY THE PROJECT TO BE	CONSTRUCTED UNDER EPWP. THE UPGRADE OF WESTBOURNE ROAD WAS LATER	APPROVED TO BE THE PROJECT CONSTRUCTED UNDER EPWP BY COUNCIL RESOLUTION	Upgrading of Westbourne Road Phase 2: WIP
202405	VIREMENT	(500.00)	(500.00)	-	THE PLUGS HAVE BURNT DOWN; NEEDED URGENTLY TO SWITCH ON COMPUTERS			Engineering Service
202405	VIREMENT	500.00	500.00	-	THE PLUGS HAVE BURNT DOWN; NEEDED URGENTLY TO SWITCH ON COMPUTERS			Consumables Standard Rated
202405	VIREMENT	(20,000.00)	(20,000.00)	-	THE EVENT THAT THE VIREMENT IS INTENDED FOR IS A REQUEST THAT WAS NOT	BUDGETED FOR		Subsistence and travelling accommodation
202405	VIREMENT	20,000.00	20,000.00	-	THE EVENT THAT THE VIREMENT IS INTENDED FOR IS A REQUEST THAT WAS NOT	BUDGETED FOR		Freedom Day Transportation
202405	VIREMENT	(30,000.00)	(30,000.00)	-	THE EVENT THAT THE VIREMENT IS INTENDED FOR IS A REQUEST THAT WAS NOT	BUDGETED FOR		Maintenance of buildings and facilities
202405	VIREMENT	30,000.00	30,000.00	-	THE EVENT THAT THE VIREMENT IS	BUDGETED FOR		Catering

Quarterly Performance Report Sec 52(d) Q4

202406	VIREMENT	515,796.00	-	515,796.00				Upgrading of Protea Crescent in Station Hill
202406	VIREMENT	155,000.00	-	155,000.00				Upgrading of Mjuza Street in Marsell
202405	VIREMENT	(9,100.00)	(9,100.00)	-	THERE ARE INSUFFICIENT FUNDS - DISASTER SEGEMENT TO CATER FOR STANDARD	RATED; THEREFORE TRANSFER OF FUND ARE NECESSARY		Senior Manager Public Entertainment
202405	VIREMENT	9,100.00	9,100.00	-	THERE ARE INSUFFICIENT FUNDS - DISASTER SEGEMENT TO CATER FOR STANDARD	RATED; THEREFORE TRANSFER OF FUND ARE NECESSARY		Inventory consumable Standard Related
202405	VIREMENT	(3,000.00)	(3,000.00)	-	THE MONIES FOR THE LAPTOP NEED TO BE TOPPED UP AS THE IDP MANAGER DID	NOT HAVE MONEY IN HER SEGMENT.		Computer Acquisition
202405	VIREMENT	3,000.00	3,000.00	-	THE MONIES FOR THE LAPTOP NEED TO BE TOPPED UP AS THE IDP MANAGER DID	NOT HAVE MONEY IN HER SEGMENT.		Acquisition: Computer Equipment
202405	VIREMENT	(4,000.00)	(4,000.00)	-	I AM MOVING THIS MONEY TO TOP UP FOR THE COMPUTER EQUIPMENT AS THE	MM'S OFFICE AND FINANCE DEPARTMENT FOYER SHOWING THE DEVELOPMENT.		Furniture Equipment Acquisition
202405	VIREMENT	4,000.00	4,000.00	-	I AM MOVING THIS MONEY TO TOP UP FOR THE COMPUTER EQUIPMENT AS THE	MM'S OFFICE AND FINANCE DEPARTMENT FOYER SHOWING THE DEVELOPMENT.		Acquisition: Computer Equipment

Quarterly Performance Report Sec 52(d) Q4

202405	MOVING FUNDS	(30,000.00)	(15,000.00)	(15,000.00)	FOR MAINTENANCE OF A BUILDING IN BOKNESS	Construction of Municipal Buildings: WIP
202405	MOVING FUNDS	30,000.00	15,000.00	15,000.00	FOR MAINTENANCE OF A BUILDING IN BOKNESS	Acquisition: municipal building

Quarterly Performance Report Sec 52(d) Q4

3.9 mSCOA roadmap M12 - Quarter 4

Module	Is the module available in the core financial system or other software?	Reason for not using	Implementation Date	Responsible Manager	
Name of Municipality: ...Ndlambe Municipality...EC105 ... Core Financial System: ...MUNSOFT...					
Modules					
IDP (Projects)	Yes	N/A	1/07/2017	Acting IDP Manager:Tabise Mngawu	
Budget Management	Yes	N/A	1/07/2017	Budget & Treasury Manager:Unathi Xako	
Supply Chain Management (incl inventory and stores)	Yes	N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile	
Billing and Receipting	Yes	N/A	1/07/2017	Manager Revenue: Diane May	
General Ledger	Yes	N/A	1/07/2017	Budget & Treasury Manager:Unathi Xako	
Inventory/Stores	Yes	N/A	1/07/2017	SCM Manager:Simamkele Mbenga-Smaile	
Asset Management	Yes	N/A	13/12/2021	Budget & Treasury Manager:Unathi Xako	
Payroll	Yes	Yes (PAYDAY seamlessly integrated)	N/A	01/07/2017	Manager Expenditure:Carin Engelbrecht
Creditors	Yes	N/A	01/07/2017	Manager Expenditure:Carin Engelbrecht	
Reporting (population of A,B& C Schedules and AFS)	Yes	Yes (Core system)	N/A	01/07/2020	Budget & Treasury Manager:Unathi Xako
Cash Book	Yes	N/A	01/07/2017	Manager Expenditure:Carin Engelbrecht	
Registers	Yes	N/A	01/07/2022	Budget & Treasury Manager:Unathi Xako	
Contracts management	Yes	N/A	01/07/2022	SCM Manager:Simamkele Mbenga-Smaile	
Assuming that the municipality have a functional mSCOA enabling financial system					
1) Was the draft IDP and tabled budget prepared directly on the financial system?					
Yes					
2) Is the IDP Module linked to performance indicators?					
Yes					
3) Is the SCM Module linked to Central suppliers Database (CSD)?					
Yes					
4) If not:					
a. Provide reasons for the non-compliance					
b. Present an action plan indicating by when these aspects of mSCOA implementation will be achieved					

The municipality is utilizing all the modules available in Munsoft the core financial system. Payday the system that is being used for payroll collaborates with Munsoft and their systems seamlessly integrates. Municipal regulations on mSCOA requires municipalities to report on the mSCOA roadmap quarterly.

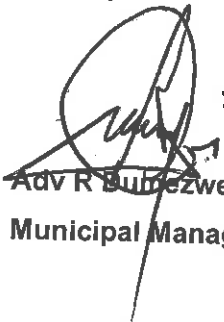
QUALITY CERTIFICATION



QUALITY CERTIFICATE

I Adv. **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certify that the monthly budget statement report and supporting documentation for the quarter 4 of 2023 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Ndlambe Municipality (EC105)


Adv R Dumezweni
Municipal Manager

30/07/2024

DATE