

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2023/2024

**REPORTING PERIOD: 1st
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.....	24
2.7 Actuals and revised targets for cash receipts.....	25
2.8 Capital expenditure trend.....	26
2.9 Capital expenditure on new assets by class.....	28
2.10 Capital expenditure on renewal of existing assets by class.....	30
2.11 Expenditure on repairs and maintenance.....	31
2.12 Depreciation by asset class.....	33
2.13 Capital expenditure on upgrading of existing assets by asset class.....	36
PART 3: SUPPORTING INFORMATION.....	39
3.1 Indigent Households.....	39
3.2 Staff and councillor's accounts.....	41
3.3 Collection rate.....	42
3.4 Insurance.....	43
3.5 Liability management.....	45
3.6 Fruitless and wasteful expenditure.....	46
3.7 Electricity and water losses.....	47
3.8 Cost containment.....	48
3.9 mSCOA road map.....	53
Quality certification.....	54

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 1 budget implementation report covers revenue and expenditure and electricity and water losses for quarter 01 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 1 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	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	134 278	154 154	–	37 945	37 945	38 538	(594)	-2%	154 154
Service charges	166 316	206 426	–	45 858	45 858	51 606	(5 749)	-11%	206 426
Investment revenue	4 279	6 893	–	2 268	2 268	1 723	544	32%	6 893
Transfers and subsidies - Operational	116 128	137 300	–	75 727	75 727	59 444	16 284	27%	137 300
Other own revenue	27 718	45 079	–	7 992	7 992	11 270	(3 278)	-29%	–
Total Revenue (excluding capital transfers and contributions)	448 719	549 852	–	169 789	169 789	162 582	7 208	4%	549 852
Employee costs	164 670	196 957	–	44 835	44 835	49 239	(4 405)	-9%	196 957
Remuneration of Councillors	7 813	8 464	–	2 436	2 436	2 116	320	15%	8 464
Depreciation and amortisation	58 132	49 076	–	12 749	12 749	13 151	(402)	-3%	49 076
Interest	6 697	196	–	69	69	110	(41)	-38%	196
Inventory consumed and bulk purchases	106 655	121 829	–	29 840	29 840	30 457	(617)	-2%	121 829
Transfers and subsidies	3 350	3 980	–	1 454	1 454	995	459	46%	3 980
Other expenditure	178 203	180 269	–	56 205	56 205	52 562	3 643	7%	180 269
Total Expenditure	525 519	560 770	–	147 587	147 587	148 631	(1 044)	-1%	560 770
Surplus/(Deficit)	(76 800)	(10 918)	–	22 202	22 202	13 951	8 251	59%	(10 918)
Transfers and subsidies - capital (monetary allocations)	93 862	63 644	–	11 472	11 472	62 530	(51 058)	-82%	63 644
Transfers and subsidies - capital (in-kind)	5 024	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	22 086	52 726	–	33 674	33 674	76 480	(42 807)	-56%	52 726
Surplus/ (Deficit) for the year	22 086	52 726	–	33 674	33 674	76 480	(42 807)	-56%	52 726
Capital expenditure & fund sources.									
Capital expenditure.	106 379	79 930	–	10 368	10 368	75 192	(64 824)	-86%	79 930
Capital transfers recognised	83 698	63 644	–	10 131	10 131	63 644	(53 513)	-84%	63 644
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	26 543	16 285	–	237	237	11 548	(11 310)	-98%	16 285
Total sources of capital funds	110 242	79 930	–	10 368	10 368	75 192	(64 824)	-86%	79 930
Financial position									
Total current assets	247 529	296 342	–	–	342 512	–	–	–	296 342
Total non-current assets	1 352 095	1 418 909	–	–	1 442 682	–	–	–	1 418 909
Total current liabilities	220 190	234 470	–	–	285 303	–	–	–	234 470
Total non-current liabilities	113 170	110 673	–	–	124 396	–	–	–	110 673
Community wealth/Equity	1 269 272	1 370 107	–	–	1 375 495	–	–	–	1 370 107
Cash flows									
Net cash from (used) operating	44 853	87 270	–	82 974	74 751	93 555	18 805	20%	87 270
Net cash from (used) investing	123 885	(91 919)	–	(7 920)	(12 463)	(22 980)	(10 516)	46%	(91 919)
Net cash from (used) financing	–	(1 419)	–	(986)	(932)	(1 007)	(74)	7%	(1 419)
Cash/cash equivalents at the month/year end	245 270	22 679	–	–	109 460	98 315	(11 144)	-11%	61 168
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	30 389	15 105	16 916	8 922	6 398	5 901	5 432	##### ###	242 297
Creditors Age Analysis									
Total Creditors	1 413	–	–	–	–	–	–	0%	1 413

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

Revenue:

The actual year-to-date operational revenue as for the 1st quarter is R169 789 million and the year-to-date budget of R162 582 million and this reflects a positive variance of R7 208 million which is 4%. The year-to-date collection rate for the 1st quarter ending in September is 77% vs the budgeted collection rate of 83%.

Operating Expenditure:

The year-to-date operational expenditure as at the 1st quarter is R147 587 million, and the year-to-date budget is R148 631 million. This reflects accumulated savings of -R1 044 million for the 1st quarter ending in September. The line items that are the contributing factors to the savings are employee related costs due to budgeted vacancies that are not yet filled, debt impairment variance is resulted by debt write off that is done in the last month of the financial year during the adjustment budget the bulk of the budget for this class will be allocated in the last quarter of the financial year, operating costs presented as "other expenditure" reflects the commitments of R6 556 million made to the service providers and the expenditure will only be incurred when the services are rendered, and contracted services reflects the commitments of R4 244 million made to service providers the expenditure will be incurred once the services are rendered and will therefore integrates to the year to date actual.

Capital Expenditure:

Capital expenditure for the quarter ending is R10 368 million and the year-to-date capital grants transferred are R19 467 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). To date the municipality has received 31% of the total allocation and spent 52% of what was allocated.

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the 1st quarter ending in September is R22 202 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 quarter ending is 13% greater than 0%.

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 September amount to R242 297 million compared to the previous quarter that was reflecting R226 766 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 1st quarter ending in September reflect at R1 413 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) - M03 - Quarter 1

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

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - Quarter 1

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

Table C2 and C3 measure the monthly actuals and year to date actuals against the year-to- date budget.

- The above-mentioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure.
- The variances are all reflected in the year-to-date variance column.
- The financial results portrayed in the two tables are the same as those in other tables (i.e.it is only the description or basis of reporting that is based on financial or budget performance by vote or department, and National Treasury's standard classification.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

Description	Ref	Budget Year 2023/24								Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		84 723	92 700	-	20 858	20 858	23 175	(2 317)	-10%	92 700
Service charges - Water		49 073	66 182	-	14 585	14 585	16 546	(1 961)	-12%	66 182
Service charges - Waste Water Management		14 750	18 102	-	4 673	4 673	4 525	147	3%	18 102
Service charges - Waste management		17 770	29 442	-	5 742	5 742	7 361	(1 618)	-22%	29 442
Sale of Goods and Rendering of Services		3 601	3 076	-	904	904	769	135	18%	3 076
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 657	8 389	-	2 441	2 441	2 097	344	16%	8 389
Interest from Current and Non-Current Assets		4 279	6 893	-	2 268	2 268	1 723	544	32%	6 893
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		3	-	-	-	-	-	-	-	-
Rental from Fixed Assets		794	1 092	-	281	281	273	7	3%	1 092
Licence and permits		3 267	14 765	-	135	135	3 691	(3 557)	-96%	14 765
Operational Revenue		1 640	2 136	-	641	641	534	106	20%	2 136
Non-Exchange Revenue										
Property rates		134 278	154 154	-	37 945	37 945	38 538	(594)	-2%	154 154
Surcharges and Taxes		6 464	9 110	-	2 129	2 129	2 277	(149)	-7%	9 110
Fines, penalties and forfeits		675	328	-	126	126	82	44	53%	328
Licence and permits		1 212	1 927	-	253	253	482	(229)	-48%	1 927
Transfers and subsidies - Operational		116 128	137 300	-	75 727	75 727	59 444	16 284	27%	137 300
Interest		2 976	4 254	-	896	896	1 064	(167)	-16%	4 254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 137	-	-	184	184	-	184	-	-
Other Gains		293	-	-	3	3	-	3	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		448 719	549 852	-	169 789	169 789	162 582	7 208	4%	549 852
Expenditure By Type										
Employee related costs		164 670	196 957	-	44 835	44 835	49 239	(4 405)	-9%	196 957
Remuneration of councillors		7 813	8 464	-	2 436	2 436	2 116	320	15%	8 464
Bulk purchases - electricity		69 670	79 082	-	15 944	15 944	19 771	(3 827)	-19%	79 082
Inventory consumed		36 985	42 747	-	13 896	13 896	10 687	3 210	30%	42 747
Debt impairment		47 654	9 961	-	4 357	4 357	9 750	(5 393)	-55%	9 961
Depreciation and amortisation		58 132	49 076	-	12 749	12 749	13 151	(402)	-3%	49 076
Interest		6 697	196	-	69	69	110	(41)	-38%	196
Contracted services		77 353	88 806	-	38 659	38 659	22 423	16 236	72%	88 806
Transfers and subsidies		3 350	3 980	-	1 454	1 454	995	459	46%	3 980
Irrecoverable debts written off		(331)	29 039	-	-	-	7 260	(7 260)	-100%	29 039
Operational costs		48 699	52 463	-	13 186	13 186	13 129	57	0%	52 463
Losses on Disposal of Assets		4 821	-	-	-	-	-	-	-	-
Other Losses		6	-	-	3	3	-	3	-	-
Total Expenditure		525 519	560 770	-	147 587	147 587	148 631	(1 044)	-1%	560 770
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		93 862	63 644	-	11 472	11 472	62 530	(51 058)	-82%	63 644
Transfers and subsidies - capital (in-kind)		5 024	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		22 086	52 726	-	33 674	33 674	76 480	-	-	52 726
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		22 086	52 726	-	33 674	33 674	76 480	-	-	52 726
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		22 086	52 726	-	33 674	33 674	76 480	-	-	52 726
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		22 086	52 726	-	33 674	33 674	76 480	-	-	52 726

Table C4 above, is a breakdown of the actual revenue per revenue source, as well as “other” actual revenue collected, compared to the actual projections at the end of quarter 1 of 2023/2024 financial year. See table C4 below together with a discussion analysis below.

Revenue:

- The actual year-to-date operational revenue as at end of 1st quarter ending in September is R169 789 million and the year-to-date budget of R162 582 million and this reflects a positive variance of R7 208 million. The year-to-date collection rate for the 1st quarter ending in September is 77%.

Property Rates:

- The actual year-to-date revenue billed by the end of the 1st quarter ending in September is R37 945 million, and this gave a negative variance of R594 thousand which translates to -2%.

Electricity:

- The actual year-to-date revenue for the 1st quarter ending in September amounts to R20 858 million, and this reflects a negative variance of R2 317 million which translates to -10%.

Water:

- The actual year-to-date revenue for the 1st quarter ending in September amounts to R14 585 million, and this reflects a negative variance of R1 961 million which translates to -12%.

Sewerage/Sanitation:

- The actual year-to-date revenue for the 1st quarter ending in September amounts to R4 673 million, and this reflects a positive variance of R147 million which translates to 3%.

Refuse removal:

- The actual year-to-date revenue for the 1st quarter ending in September amounts to R5 742 million, and this reflects a negative variance of R1 618 million which translates to -22%.

Rental of facilities:

- Actual year-to-date revenue at the end of the 1st quarter ending in September mount to R281 resulting in a positive variance of R7 thousand with reflects a 3%.

Interest on debtors:

- Actual year-to-date revenue amounts to R2 441 million at the end of the 1st quarter ending in September, resulting in a positive variance of R344 thousand which reflects a 16%.

Transfers and subsidies:

- Actual revenue received and recognized in the 1st quarter ending in September amounts to R75 727 million resulting in a positive variance of R16 284 which reflects a 27%.

Operating Expenditure:

- The year-to-date operational expenditure as at the end of the 1st quarter ending in September is R147 587 million and the year-to-date budget is R148 631 million.
- This reflects under-performance of R1 044 million translates to a -1% 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.

Employee related cost:

- Actual year-to-date expenditure amounts to R44 835 million at the end of the 1st quarter, ending in September quarter, with an under expenditure of R4 404 million which reflects a -9%.
- The under-spending variance is due to vacancies which are vacant in the organogram but have been budgeted for in the projections.

Remuneration of councilor's:

- Actual year-to-date expenditure for the 1st quarter ending in September amounts to R2 436 compared

to the quarter budgeted amount of R2 116 million which results in a negative variance of R320 which reflects a 15% considering the back pay paid to Councillor's at the end of September.

Debt impairment:

- The amount of debt impairment is R4 357 million compared to a year- to-date budget of R9 750 million at the end of 1st quarter ending in September with a variance of R5 393 which reflects a -55%, the variance is resulted by debt write off that is done in the last month of the financial year in future the bulk of the budget for this class will be allocated in the last quarter of the financial year.

Surplus/Deficit

- Taking the above into consideration, the net operating surplus for the period ending September is R22 202 million.
- The net operating surplus is the surplus 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) - M03 - Quarter 1

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

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position - M03 - Quarter 1

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

- The above table outlines that community wealth amounts to R1 380 107 billion, total liabilities R345 143 million and the total assets R1 715 250 billion.
- Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites.
- It must be noted that the valuation for the items mentioned is done at year-end by the experts.

- The current ratio for the quarter ending is 1.20 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.

1.5 CASHFLOW STATEMENT

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow - M03 - Quarter 1

At the end of the 1st quarter the municipality has a negative cash and cash equivalent balance of R128 591 million, considering the Cashflows from operating activities minus the cash outflows from investing activities.

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128,564	135,655	-	11,063	36,002	33,914	2,088	6%	135,655
Service charges		145,890	208,903	-	13,221	40,308	52,226	(11,918)	-23%	208,903
Other revenue		106,886	39,850	-	7,842	21,474	9,963	11,511	116%	39,850
Government - operating		135,587	137,300	-	96,757	119,043	59,444	59,599	100%	137,300
Government - capital		105,514	63,644	-	9,000	19,467	62,530	(43,063)	-69%	63,644
Interest		2,985	6,893	-	822	2,182	1,723	459	27%	6,893
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(563,337)	(504,780)	-	(55,595)	(163,589)	(126,195)	37,394	-30%	(504,780)
Finance charges		(638)	(196)	-	(137)	(137)	(49)	88	-179%	(196)
Transfers and Grants		(16,571)	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,880	87,269	-	82,974	74,751	93,556	18,805	20%	87,269
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	174	184	-	184		
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)	-	(8,094)	(12,647)	(22,980)	(10,333)	45%	(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123,885	(91,919)	-	(7,920)	(12,463)	(22,980)	(10,517)	46%	(91,919)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		-	59	-	22	76	15	61	404%	59
Payments										
Repayment of borrowing		-	(1,477)	-	(1,008)	(1,008)	(1,021)	(13)	1%	(1,477)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,418)	-	(986)	(932)	(1,006)	(74)	7%	(1,418)

NET INCREASE/ (DECREASE) IN CASH HELD	168,765	(6,068)	-	74,068	61,356	69,570		(6,068)
Cash/cash equivalents at beginning:	76,531	28,747	-		67,235	28,747		67,235
Cash/cash equivalents at month/year end:	245,296	22,679	-		128,591	98,317		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.

- 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 with the due dates.
- The balance reflecting in cash and cash equivalent is dominantly made up of transfers and grants for both operating and capital.
- Transfers and grants are invested separately in call accounts and the money is withdrawn when there is an invoice that is due for payment.
- The above scenario is being interpreted by the cost coverage ratio which reflects 4 months vs the norm range of 1 to 3 months for the quarter ending.

"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 4months is higher than 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 M03 - Quarter 1

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 Days	151-180 Days	181 DYS-1 Yr.	Over 1Yr					
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	7 023	4 265	4 202	3 208	1 710	1 581	1 424	36 656	60 069	44 579	130	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 229	2 701	1 450	719	560	465	385	12 963	25 472	15 092	3	-	
Receivables from Non-exchange Transactions - Property Rates	1400	11 332	4 221	7 120	1 859	1 461	1 317	1 191	27 223	55 725	33 051	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1 772	994	1 117	780	605	594	554	14 433	20 848	16 964	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 907	1 129	1 252	818	647	615	593	17 919	24 880	20 592	0	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	198	191	188	177	149	149	149	7 381	8 583	8 005	-	-	
Interest on Arrear Debtor Accounts	1810	1 280	1 227	1 175	1 096	1 059	983	945	28 764	36 528	32 847	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	649	376	410	265	208	198	193	7 895	10 193	8 758	0	-	
Total By Income Source	2000	30 389	15 105	16 916	8 922	6 398	5 901	5 432	153 234	242 297	179 887	134	-	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	341	333	4 594	64	88	62	32	1 583	7 097	1 829	-	-	
Commercial	2300	5 035	2 794	1 653	1 162	979	925	820	28 223	41 591	32 109	6	-	
Households	2400	25 013	11 978	10 670	7 697	5 331	4 914	4 581	123 427	193 609	145 949	127	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	30 389	15 105	16 916	8 922	6 398	5 901	5 432	153 234	242 297	179 887	134	-	

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

- The debt breakdown shows that 79.9% of the debt is owed by households and 17.16% relates to debt owed by commercial property owners. Further 15.07% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 2,93% of the arrears.
- The 79.9% owed by households include a portion owed by indigent household and residents residing in the ESKOM electricity supplied areas. For the households in the ESKOM electricity areas, we have no effective collection leverage such as disconnection of electricity services.
- During the first quarter of the financial year debt write-offs to the amount of R4,395,726.53 was made.

2.2 Supporting Table SC4 - Aged creditors - M03 - Quarter 1

R thousands	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	-	-	-	-	-	-	-	-	-	-	-
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	1 413	-	-	-	-	-	-	-	-	1 413	-
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	1 413	-	-	-	-	-	-	-	-	1 413	-

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of September reflect at R1 413 million whereas.
- 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 September 2023.

<u>CREDITOR NAME</u>	<u>AMOUNT</u>
ESKOM HOLDINGS LIM	R 11 975 673.28
ROMH CONSULTING	R 4 301 596.29
MPIYAKHE04 CONSTRUCTION AND TRAFFIC SERVICES	R 2 092 586.00
SECTIONAL POLES	R 1 845 347.50
ADIODEX	R 1 801 171.47
INTSINDE HOLDINGS	R 1 548 067.37
CDR TECHNICAL (MONTHLY FIXED)	R 1 247 506.23
NUWATER SYSTEMS	R 1 104 311.08
AON SA (PTY) LTD	R 963 692.85
PE FUEL DISTRIBUTORS	R 937 667.82
PURPLE PANSY 101	R 909 129.61
AMATOLA WATER BOAR	R 819 105.98
ROCLA (PTY) LTD	R 669 876.15
LRC CIVILS CC	R 635 919.33
MPACT PLASTIC CONTAINERS	R 608 304.00
HLOMELANG MARKETING	R 600 024.00
DMZ TRADING CC	R 586 844.60
KASABIAN PROJECTS	R 578 306.25
KOPANO INCORPORATE	R 536 749.51
NJH GROUP	R 502 233.55
	R 34 264 112.87

2.3 Supporting Table SC5 - Investment portfolio - M03 - Quarter 1

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 ¹	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial/ Prematur e Withdraw al (4)	Investmen t Top Up	Closing Balance
		Yrs/Months													
R thousands															
Municipality															
FNB		3 Months	Yes								22 131	459	(4 341)	2 036	20 284
Standard Bank		Months to Months	No								12 301	257	(22 068)	18 661	9 152
Investec		Months to Months	No								24 403	527	(5 281)	9 781	29 431
ABSA		Months to Months	No								862	863	(55 169)	79 644	26 200
Old Mutual		Months to Months	No												
Municipality sub-total											59 697	2 106	(86 858)	110 121	85 067
TOTAL INVESTMENTS AND INTEREST	2										59 697	2 106	(86 858)	110 121	85 067

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending.

- The investment balance of R85 067 million consists of Internal investments to the value of R35 283 million and R49 784 million for conditional grants.
- From the internal investments amounting R35 283 million three FNB investment accounts to the value of R16 643 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 is for the remaining balance of the loans acquired from DBSA.

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
RECEIPTS:										
Operating Transfers and Grants										
National Government:		111 665	132 784	-	55 361	55 361	58 167	(2 807)	-4.8%	132 784
Local Government Financial Management Grant	3	2 650	2 650	-	2 650	2 650	2 650	-		2 650
Municipal Infrastructure Grant		1 433	1 598	-	436	436	399	36	9.1%	1 598
Equitable Share		107 582	128 536	-	52 275	52 275	55 118	(2 843)	-5.2%	128 536
Provincial Government:		2 640	2 750	-	16 623	16 623	687	15 935	2317.8%	2 750
EC Department of Human Settlement Libraries and Achieves Grant (DESRAC)		-	-	-	13 873	13 873	-	13 873	!	-
		2 640	2 750	-	2 750	2 750	687	2 063	300.0%	2 750
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	45 356	45 356	-	45 356		-
Housing Development Agency		-	-	-	45 356	45 356	-	45 356	!	-
Total Operating Transfers and Grants		114 305	135 534	-	117 339	117 339	58 855	58 484	99.4%	135 534
Capital Transfers and Grants										
National Government:		80 951	30 358	-	19 096	19 096	30 358	(11 262)	-37.1%	30 358
Municipal Infrastructure Grant		27 230	30 358	-	10 096	10 096	30 358	(20 262)	-66.7%	30 358
Integrated National Electrification Programme Grant		15 000	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		18 721	-	-	-	-	-	-		-
Water Services Infrastructure Grant		20 000	-	-	9 000	9 000	-	9 000	!	-
Provincial Government:		15 339	-	-	-	-	-	-		-
Specify (Add grant description)		110	-	-	-	-	-	-		-
Specify (Add grant description)		15 229	-	-	-	-	-	-		-
District Municipality:		-	31 800	-	-	-	31 800	(31 800)	100.0%	31 800
Specify (Add grant description)		-	31 800	-	-	-	31 800	(31 800)	100.0%	31 800
Other grant providers:		1 144	1 486	-	371	371	371	(0)	-0.1%	1 486
Human Settlement Re-development Programme		1 144	1 486	-	371	371	371	(0)	-0.1%	1 486
Total Capital Transfers and Grants		97 433	63 644	-	19 467	19 467	62 530	(43 062)	-68.9%	63 644
TOTAL RECEIPTS OF TRANSFERS & GRANTS		211 739	199 178	-	136 806	136 806	121 385	15 422	12.7%	199 178

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R421 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.

2.5 Supporting Table SC7(1) Transfers and grant expenditure - M03 - Quarter 1

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

2.6 Supporting Table SC8 Councillor's and staff benefits - M03 - Quarter 1

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 140	5 623	-	929	1 764	1 406	358	25%	5 623
Pension and UIF Contributions		280	393	-	31	89	98	(9)	-9%	393
Medical Aid Contributions		91	152	-	12	35	38	(3)	-9%	152
Motor Vehicle Allowance		1 367	1 438	-	113	340	360	(20)	-5%	1 438
Cellphone Allowance		829	857	-	72	208	214	(6)	-3%	857
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		106	-	-	-	-	-	-	-	-
Sub Total - Councillors		7 813	8 464	-	1 157	2 436	2 116	320	15%	8 464
% increase	4		8.3%							8.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 073	5 791	-	1 189	2 047	1 448	600	41%	5 791
Pension and UIF Contributions		755	783	-	91	252	196	56	29%	783
Medical Aid Contributions		210	307	-	24	71	77	(6)	-7%	307
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		838	450	-	-	-	113	(113)	-100%	450
Motor Vehicle Allowance		902	972	-	81	243	243	-	-	972
Cellphone Allowance		112	96	-	10	28	24	4	18%	96
Housing Allowances		114	138	-	11	33	35	(2)	-4%	138
Other benefits and allowances		26	91	-	5	17	23	(5)	-24%	91
Payments in lieu of leave		319	-	-	-	127	-	127	!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		100	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 449	8 628	-	1 411	2 819	2 157	662	31%	8 628
% increase	4		2.1%							2.1%
Other Municipal Staff										
Basic Salaries and Wages		90 529	120 847	-	8 800	26 442	30 212	(3 770)	-12%	120 847
Pension and UIF Contributions		16 590	22 595	-	1 648	4 964	5 649	(685)	-12%	22 595
Medical Aid Contributions		12 142	17 647	-	1 195	3 589	4 412	(823)	-19%	17 647
Overtime		10 871	5 460	-	997	3 434	1 365	2 069	152%	5 460
Performance Bonus		7 469	9 400	-	7	78	2 350	(2 272)	-97%	9 400
Motor Vehicle Allowance		4 108	4 659	-	517	1 297	1 165	132	11%	4 659
Cellphone Allowance		232	271	-	25	79	68	11	16%	271
Housing Allowances		597	614	-	43	128	153	(25)	-17%	614
Other benefits and allowances		7 053	3 665	-	379	1 145	916	229	25%	3 665
Payments in lieu of leave		784	-	-	55	9	-	9	!	-
Long service awards		(4 974)	1 027	-	30	89	257	(168)	-66%	1 027
Post-retirement benefit obligations	2	9 348	2 101	-	209	629	525	104	20%	2 101
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1 473	40	-	20	133	10	123	1215%	40
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		156 222	188 329	-	13 924	42 016	47 082	(5 066)	-11%	188 329
% increase	4		20.6%							20.6%
Total Parent Municipality		172 483	205 420	-	16 492	47 270	51 355	(4 085)	-8%	205 420

2.7 Supporting Table SC9 Actuals and revised targets for cash receipts - M03 - Quarter 1

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26		
R thousands	1																	
Cash Receipts By Source																		
Property rates		11,503	13,436	11,063	35,659	35,659	35,659	35,659	35,659	35,659	35,659	35,659	35,659	35,659	135,655	142,560	149,688	
Service charges - electricity revenue		6,371	9,316	7,754	27,496	27,496	27,496	27,496	27,496	27,496	27,496	27,496	27,496	27,496	93,812	108,821	127,320	
Service charges - water revenue		3,171	3,363	3,104	17,886	17,886	17,886	17,886	17,886	17,886	17,886	17,886	17,886	17,886	66,977	71,162	76,493	
Service charges - sanitation revenue		939	1,032	941	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	18,319	19,571	21,339	
Service charges - refuse		1,365	1,530	1,421	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	7,941	29,796	31,611	33,880	
Rental of facilities and equipment		45	352	317	287	287	287	287	287	287	287	287	287	287	1,092	1,147	1,204	
Interest earned - external investments		581	779	822	1,811	1,811	1,811	1,811	1,811	1,811	1,811	1,811	1,811	1,811	6,893	7,238	7,600	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		27	29	13	52	52	52	52	52	52	52	52	52	52	199	209	220	
Licences and permits		162	111	203	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	4,385	16,692	17,527	18,403	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		3,013	19,273	96,757	1,419	2,007	134,935	1,419	1,419	1,419	1,419	1,419	1,419	1,419	137,300	146,969	152,297	
Other revenue		7,906	4,998	7,311	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	5,533	21,866	22,127	22,401	
Cash Receipts by Source		35,085	54,219	129,706	107,405	107,993	240,921	107,405	107,405	207,596	107,405	107,405	107,405	107,405	528,601	568,942	610,845	
Other Cash Flows by Source																		
Transfer receipts - capital		10,096	371	9,000	-	-	-	-	-	-	-	-	-	-	62,158	46,867	62,762	
Contributions & Contributed assets		-	-	-	124	124	124	124	124	124	124	124	124	124	1,486	-	-	
Proceeds on disposal of PPE		-	10	174	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		21	33	22	15	15	15	15	15	15	15	15	15	59	59	59	59	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Total Cash Receipts by Source		45,202	54,633	138,902	107,544	108,132	241,060	107,544	107,544	207,735	107,544	107,544	592,304	615,868	673,666
Cash Payments by Type															
Employee related costs		15,610	15,985	17,145	53,369	53,369	53,369	53,369	53,369	53,369	53,369	53,369	196,957	214,563	228,907
Remuneration of councillors		-	-	-	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	8,464	8,925	9,408
Interest paid		-	-	137	24	24	24	24	24	24	24	24	196	89	-
Bulk purchases - Electricity		8,713	11,520	11,976	24,078	24,078	24,078	24,078	24,078	24,078	24,078	24,078	90,945	96,210	101,782
Acquisition - Water & other inventory		5,710	6,032	4,585	13,093	13,093	13,093	13,093	13,093	13,093	13,093	13,093	49,846	52,340	54,934
Contracted services		13,366	11,919	14,050	26,781	26,781	26,781	26,781	26,781	26,781	26,781	26,781	102,126	106,863	112,383
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		12,561	6,578	7,841	14,757	14,757	14,757	14,757	14,757	14,757	14,757	14,757	56,443	58,865	61,777
Cash Payments by Type		55,960	52,034	55,732	134,335	134,335	134,335	134,335	134,335	134,335	134,335	134,335	504,977	537,855	569,191
Other Cash Flows/Payments by Type															
Capital assets		1,968	2,585	8,094	21,222	21,222	21,222	21,222	21,222	21,222	21,222	21,222	91,919	80,181	82,566
Repayment of borrowing		-	-	1,008	-	-	-	-	-	972	-	-	1,477	973	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		57,928	54,619	64,834	155,557	155,557	155,557	155,557	155,557	156,529	155,557	155,557	598,373	619,009	651,757
NET INCREASE/(DECREASE) IN CASH HELD		(12,726)	14	74,068	(48,013)	(47,425)	85,503	(48,013)	(48,013)	51,206	(48,013)	(48,013)	(6,069)	(3,141)	21,909
Cash/cash equivalents at the monthly/year beginning:		67,235	54,509	54,523	128,591	80,578	33,153	118,656	70,643	22,630	73,836	25,823	67,235	61,166	58,025
Cash/cash equivalents at the monthly/year end:		54,509	54,523	128,591	80,578	33,153	118,656	70,643	22,630	73,836	25,823	(70,203)	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 - M03 - Quarter 1

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% Spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	6 549	20 875	-	1 492	1 492	20 875	19 383	92.9%	2%
August	9 195	53 840	-	1 639	3 131	74 715	71 583	95.8%	4%
September	13 312	478	-	7 237	10 368	75 192	64 824	86.2%	13%
October	5 583	898	-	-	-	76 090	-		
November	9 968	53	-	-	-	76 142	-		
December	7 100	1 663	-	-	-	77 805	-		
January	3 813	13	-	-	-	77 817	-		
February	11 556	363	-	-	-	78 180	-		
March	6 168	1 213	-	-	-	79 392	-		
April	6 374	13	-	-	-	79 405	-		
May	13 084	13	-	-	-	79 417	-		
June	13 676	513	-	-	-	79 930	-		
Total Capital expenditure	106 379	79 930	-	10 368					

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

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		56 611	9 297	-	820	850	8 457	7 607	90.0%	9 297
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 170	300	-	-	-	150	150	100.0%	300
Power Plants		-	300	-	-	-	150	(150)	(0)	300
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		15 170	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		28 760	840	-	29	59	150	91	60.5%	840
Dams and Weirs		6 120	500	-	-	-	-	-	-	500
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		14 898	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		7 610	40	-	-	-	-	-	-	40
Bulk Mains		-	150	-	29	29	150	(121)	(0)	150
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		131	150	-	-	30	-	30	!	150
Sanitation Infrastructure		12 627	8 057	-	791	791	8 057	7 267	90.2%	8 057
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Wastewater Treatment Works		4 559	-	-	-	-	-	-	-	-
Outfall Sewers		8 068	8 057	-	791	791	8 057	(7 267)	(0)	8 057
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		54	100	-	-	-	100	(100)	(0)	100
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
									100.0%	
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	350	-	-	-	350	350		350
Operational Buildings		-	350	-	-	-	350	350	100.0%	350
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	350	-	-	-	350	(350)	(0)	350
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	56 611	9 647	-	820	850	8 807	7 957	90.4%	9 647

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class- M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		347	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		347	-	-	-	-	-	-	-	-
Drainage Collection		347	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Wastewater Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	12	12	-	(12)		-
Operational Buildings		-	-	-	12	12	-	(12)	#DIV/0!	-
Municipal Offices		-	-	-	12	12	-	12	!	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
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	15	-	40	-	-	16	40	-	-	40
Computer Equipment	15	-	40	-	-	16	40	(24)	(0)	40
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	362	40	-	12	28	40	12	30.2%	40

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class - M03 - Quarter 1

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		193	150	-	-	-	38	38	100.0%	150
Community Facilities		169	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purvs		169	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		24	150	-	-	-	38	38	100.0%	150
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		24	150	-	-	-	38	(38)	(0)	150
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		47	39	-	-	30	10	(20)	-211.6%	39
Revenue Generating		47	39	-	-	30	10	(20)	-211.6%	39
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		47	39	-	-	30	10	20	0	39
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		5 512	2 792	-	539	1 220	698	(522)	-74.8%	2 792
Operational Buildings		5 470	2 792	-	539	1 220	698	(522)	-74.8%	2 792
Municipal Offices		5 470	2 792	-	539	1 220	698	522	0	2 792
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		42	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		42	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-

<u>Effluent Licenses</u>		-	-	-	-	-	-	-	-
<u>Solid Waste Licenses</u>		-	-	-	-	-	-	-	-
<u>Computer Software and Applications Load Settlement Software Applications</u>		-	-	-	-	-	-	-	-
<u>Unspecified</u>		57	62	-	0	0	16	15	97.1%
Computer Equipment		57	62	-	0	0	16	(15)	(0)
Computer Equipment		96	177	-	-	24	44	21	46.3%
Furniture and Office Equipment		96	177	-	-	24	44	(21)	(0)
Furniture and Office Equipment		2 165	4 104	-	145	603	1 026	423	41.2%
Machinery and Equipment		2 165	4 104	-	145	603	1 026	(423)	(0)
Machinery and Equipment		4 436	4 966	-	408	1 316	1 242	(74)	-6.0%
Transport Assets		4 436	4 966	-	408	1 316	1 242	74	0
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 Repairs and Maintenance Expenditure	1	31 029	38 691	-	2 041	5 139	9 673	4 534	46.9%

2.12 Supporting Table SC13d Depreciation by asset class - M03 - Quarter 1

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		36 449	37 664	-	3 216	9 866	9 416	(450)	-4.8%	37 664
Roads Infrastructure										
Roads		14 011	14 177	-	1 202	3 692	3 544	(148)	-4.2%	14 177
Road Structures		14 008	14 172	-	1 153	3 541	3 543	(2)	(0)	14 172
Road Furniture		3	5	-	49	149	1	148	0	5
Capital Spares		-	-	-	0	1	-	1	#DIV/0!	-
Storm water Infrastructure										
Drainage Collection		0	1	-	0	0	0	0	0	1
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 459	3 784	-	309	947	946	(1)	-0.1%	3 784
Power Plants		9	37	-	3	9	9	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		356	352	-	29	89	88	1	0	352
HV Transmission Conductors		326	655	-	52	158	164	(5)	(0)	655
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		3	12	-	1	3	3	-	-	12
MV Networks		28	97	-	8	25	24	0	0	97
LV Networks		2 737	2 631	-	216	663	658	0	0	2 631
Capital Spares		13 270	14 163	-	1 199	3 675	3 541	5	0	14 163
Water Supply Infrastructure										
Dams and Weirs		0	37	-	3	9	9	-	-	37
Boreholes		27	27	-	2	7	7	0	0	27
Reservoirs Pump Stations		51	576	-	78	240	144	0	0	576
Water Treatment Works		11 502	11 469	-	933	2 860	2 867	96	0	11 469
Bulk Mains		20	20	-	15	45	5	(7)	(0)	20
Distribution		1 614	1 741	-	143	439	435	40	0	1 741
Distribution Points		-	-	-	-	-	-	4	0	-
PRV Stations		47	47	-	4	12	12	-	-	47
Capital Spares		9	245	-	20	62	61	0	0	245
Sanitation Infrastructure		5 709	5 540	-	507	1 553	1 385	1	0	5 540
Pump Station		31	20	-	32	98	5	(168)	-12.1%	20
Reticulation		-	-	-	-	-	-	93	0	-
Wastewater Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		5 090	4 964	-	429	1 314	1 241	-	-	4 964
Toilet Facilities		-	-	-	-	-	-	73	0	-
Capital Spares		588	556	-	46	140	139	-	-	556
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	205	416	-	34	105	104	(1)	-1.0%	416	
Community Facilities	0	0	-	0	0	0	(0)	-5.3%	0	
Halls	-	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
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	
Capital Spares	204	416	-	34	105	104	(1)	-1.0%	416	
Sport and Recreation Facilities	0	64	-	5	16	16	0	0	64	
Indoor Facilities	167	269	-	22	68	67	1	0	269	
Outdoor Facilities	37	83	-	7	21	21	0	0	83	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets										
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	1 177	1 177	-	97	297	1 177	880	74.8%	1 177	
Revenue Generating	1 177	1 177	-	97	297	1 177	880	74.8%	1 177	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	1 177	1 177	-	97	297	1 177	(880)	(0)	1 177	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	4 174	4 097	-	358	1 099	1 024	(74)	-7.3%	4 097	
Operational Buildings	4 174	4 097	-	358	1 099	1 024	(74)	-7.3%	4 097	
Municipal Offices	4 156	4 083	-	357	1 095	1 021	74	0	4 083	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	7	6	-	0	1	1	(0)	(0)	6	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	11	9	-	1	2	2	0	0	9	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	103	60	-	2	4	15	11	74.9%	60	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	103	60	-	2	4	15	11	74.9%	60	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	103	60	-	2	4	15	(11)	(0)	60	
Load Settlement	-	-	-	-	-	-	-	-	-	
Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	544	543	-	59	173	136	(37)	-27.6%	543	
Computer Equipment	544	543	-	59	173	136	37	0	543	
Computer Equipment	659	690	-	42	144	172	28	16.5%	690	
Furniture and Office Equipment	659	690	-	42	144	172	(28)	(0)	690	
Furniture and Office Equipment	564	530	-	41	130	132	3	2.1%	530	

Machinery and Equipment		564	530	-	41	130	132	(3)	(0)	530
Machinery and Equipment		3 621	3 900	-	294	932	975	43	4.4%	3 900
		3 621	3 900	-	294	932	975	(43)	(0)	3 900
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 Depreciation	1	47 495	49 076	-	4 145	12 749	13 151	402	3.1%	49 076

2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class - M03 - Quarter 1

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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1	35 268	41 427	-	3 040	6 084	41 427	35 343	85.3%	41 427
Infrastructure										
Roads Infrastructure		5 609	11 427	-	2 155	2 964	11 427	8 463	74.1%	11 427
Roads		5 609	11 427	-	2 155	2 964	11 427	(8 463)	(0)	11 427
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		15 971	-	-	-	-	-	-	-	-
Water Supply Infrastructure										
Dams and Weirs		2 762	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		5 423	-	-	-	-	-	-	-	-
Pump Stations		4 130	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		3 656	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure										
Pump Station		13 689	30 000	-	884	3 120	30 000	26 880	89.6%	30 000
Reticulation		-	30 000	-	884	3 120	30 000	(26 880)	(0)	30 000
Wastewater Treatment Works		13 080	-	-	-	-	-	-	-	-
Outfall Sewers		609	-	-	-	-	-	-	-	-
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	1 493	11 060	-	3 256	3 256	10 960	7 704	70.3%	11 060
Community Facilities	110	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	110	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1 383	11 060	-	3 256	3 256	10 960	7 704	70.3%	11 060
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 383	10 960	-	3 256	3 256	10 960	(7 704)	(0)	10 960
Capital Spares	-	100	-	-	-	-	-	-	100
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	1 313	1 300	-	29	29	1 300	1 271	97.8%	1 300
Operational Buildings	1 313	1 300	-	29	29	1 300	1 271	97.8%	1 300
Municipal Offices	1 313	1 300	-	29	29	1 300	(1 271)	(0)	1 300
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	-	-	-	-	-	-	-	-	-

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

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

PART 3: SUPPORTING INFORMATION

3.1 Indigent households M03 - Quarter 1

Indigent Households - Monthly Free Basic Service Costs and Number of Beneficiaries				
Free Basic Service Categories	July 23	Aug 23	Sept 23	FBS Cost
Rates	276 956	278 982	280 408	836 346
Service Charges	171 763	173 412	172 752	517 927
Water	1 085 651	1 098 882	1 597 406	3 781 938
Sewerage	1 111 285	1 116 412	1 116 714	3 344 411
Sanitation	231 544	80 315	127 269	439 128
Refuse	846 730	850 758	851 469	2 548 957
Electricity	578 407	585 362	578 177	1 741 946
Environmental Levy	215 964	216 982	217 167	650 113
Gel Fuel	258 967	386 624	389 929	1 035 520
Gel Stoves	-	334 397	-	334 397
TOTAL	4 777 267	5 122 126	5 331 290	15 230 682
MONTHLY NUMBER OF BENEFICIARIES	Average			
Free Basic Service Categories	July 23	Aug 23	Sept 23	Beneficiaries
Rates	5 238	5 262	5 267	15 767
Service Charges	1 042	1052	1 050	3 144
Water	7 486	7 037	7 670	22 193
Sewerage	3 685	3 702	3 703	11 090
Sanitation	383	130	206	719
Refuse	7 145	7 179	7 185	21 509
Electricity	5 717	5 758	5 619	17 094
Environmental Levy	7 005	7 038	7 044	21 087
Gel fuel issued	2 978	4 446	4 484	11 908
Gel Stoves	-	900	-	900

- 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 R13 860 765 for the first quarter of the 2023/2024 financial year.
- Ndlambe Municipalities indigent register as of September 2023 have 7321 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 first quarter amounted to R1035 520 for Gel Fuel and R334 397 for Gel Stoves.

NDLAMBE TOTAL YEAR-TO-DATE DEBTORS - AGE ANALYSIS AS AT SEPTEMBER 2023

	Aug-23	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	6 802 137	109 052	552 350	1 259 465	4 555 321	19 393	-2 594	6 492 987
Rates (Monthly)	58 978 612	282 817	9 800 183	30 929 220	2 534 347	4 154 796	11 230 934	58 932 296
Service Charge	11 540 099	969 072	3 164 841	7 042 986	188 411	191 253	196 955	11 753 518
Water	64 487 849	855 027	8 095 952	43 720 173	4 199 167	4 258 069	4 279 389	65 407 778
Sewage	22 319 692	461 993	3 111 359	15 711 866	1 052 928	934 538	1 434 265	22 706 949
Sanitation	1 246 181	9 958	187 098	784 778	62 462	57 457	337 383	1 439 136
Refuse	30 475 181	458 246	6 103 936	20 136 897	1 250 844	1 127 370	1 897 068	30 974 360
Electricity	28 057 203	438 164	2 134 696	14 648 327	1 451 101	2 705 878	5 461 162	26 839 328
Housing	957 061	83 589	172 299	418 068	50 822	55 746	-130 032	650 492
Legal Fees	530 274	-27 065	207 762	345 795	-	-	-	526 493
Indigent Charge	16 237	5 131	7 185	3 918	-	-	-	16 235
Sundry	-3 705 293	52 481	419 802	587 360	3 120	-85 324	-3 666 486	-2 689 047
Enviromental Levy	9 068 411	16 960	1 864 259	6 271 182	369 337	320 030	367 894	9 209 663
Undefined Category	-	-4 519	-	4 519	-	-	-	-
TOTAL: SEPT 2023		3 710 907	35 821 723	141 864 554	15 717 860	13 739 205	21 405 939	232 260 187
TOTAL : AUG 2023	230 773 643		35 465 186	153 478 474	21 179 985	28 838 616	-8 188 617	
NON-INDIGENT DEBT SEPT 2023			35 814 351	141 316 172	14 419 964	12 576 826	20 004 113	227 687 372
INDIGENT DEBT SEPT 2023		154 961	7 372	548 382	1 297 896	1 162 379	1 401 825	4 572 815
ARREARS PER ADMIN UNIT:								
Ward 1 Kwanonkqubela	28 697 199	552 804	4 919 684	19 192 566	1 796 820	1 229 051	1 462 245	29 153 171
Ward 2 Boknes / C/Rocks / Alex	16 015 229	427 407	2 293 740	9 146 128	1 754 364	906 347	1 320 727	15 848 712
Ward 3 Boesmansriviermond	29 025 268	477 062	5 265 175	19 405 351	1 132 013	1 066 696	1 531 459	28 877 755
Ward 4 Kenton on Sea	23 655 954	349 385	4 010 795	15 924 805	1 606 445	1 447 804	1 449 589	24 788 823
Ward 5 Bathurst	21 251 902	65 321	4 784 192	13 702 713	1 176 739	783 803	721 217	21 233 984
Ward 6 S/field/Thornhill/Station Hill	16 053 501	497 116	2 969 099	9 563 397	1 631 742	849 553	1 555 402	17 066 309
Ward 7 Nemato	10 350 026	74 087	1 830 970	7 090 633	708 852	478 991	458 305	10 641 837
Ward 8 Mimosa / Nemato	11 107 822	272 887	1 738 645	7 497 136	1 015 070	546 096	410 159	11 479 993
Ward 9 Nemato	34 952 935	349 597	4 177 459	23 937 250	2 007 792	1 579 478	2 971 756	35 023 331
Ward 10 Port Alfred	39 663 809	645 242	3 831 965	16 404 575	2 888 023	4 851 387	9 525 078	38 146 271
TOTAL OUTSTANDING	230 773 643.45	3 710 907.23	35 821 723	141 864 554	15 717 860	13 739 205	21 405 939	232 260 187

3.2 Staff and councillor accounts M03 - Quarter 1

The two tables below show status of councilors and staff accounts, aging and recovery and arrear recovery method. A total of 348 employees owes R507 115.33 while 21 councilors arrears amount to R118 707.51. The bulk of the outstanding debt is on current to 30 days.

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at Sept 2023
348	Staff on Age Analysis Coded as staff	507 115.33
282	Staff with current balance paying through staff deduction	209 959.12
10	Accounts with credit balances	- 22 028.57
26	Staff with arrears with valid arrangements in place (Balance is 126 292.61 of which R 28 157.74 relates to current for September 2023 which is paid monthly and instalments towards arrears is R 6 629.11(debt will be settled in 1 to 24 months)	126 292.61
8	Staff with arrears with arrangements towards arrears but repayment periods is from 25 & 630 months therefor arrangements is not valid, but staff member cannot afford more. Balance of these staff debtors' arrears is R125 136.33 of which current is R14 876.40 and instalment towards arrears amounts to R595.37 (debt will be paid back between 25&630 months).	125 136.33
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 R2000 towards current account mother to pay rest of current account.	15 609.28
21	Staff accounts with queries to be resolved during October 2023	52 146.56
348		R 507 115.33

REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at Sept 2023
21	Councillors on Age Analysis Coded as councillors	R 118 707.51
19	Councillors in current balance - paying by staff deduction	8 453.44
0	Accounts with credit balances	-
1	1 x Councillors account number 5004031 in arrears with valid arrangement in place towards arrears. Arrears will be paid within 2 months	2 298.94
1	1 x Councillor (40067650) paying current in full and has arrangements in place that is not valid as repayment will take up to 23 months. This is all the councillors can afford total monthly payment over R3500 every month.	105 360.10
2	Staff accounts with queries to be resolved during October 2023	2 594.99
21		R 118 707.47

3.3 Collection rate M03 - Quarter 1

Ndlambe collection levels: 2023/2024

	July	Aug	Sep
Collection Rate	76.8%	68.2%	77.2%
Collection Rate Quarterly			74.1%

The table above reflects the collection rate of the municipality for the 1st quarter.

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Pensioner Rebate	Total Rates Billing
'000209	75% AGRI RATES RATIO APPLIED	1193046300	0.0139	1381946	75	10	1 071 08.81				1 071 008.81
'000242	30% PRIVATE OWNED TOWN MONTHL	272832800	0.0139	316031.5	30	10	114 733.31	15000	5 943.96		120 677.27
'000243	30% ECO-VILLAGE(ESTATE) MONTHL	97274138	0.0139	112675.8	30	10	40 487.70	15000	3 250.06		43 737.76
'000244	30% ECO-TOURISM FARM MONTHLY R	561753006	0.0139	650697.4	30	10	238 010.65	15000	7 426.94		245 437.59
'000245	RATES PUBLIC SERVICE INFRASTRU	46942327		0	0	0					
'000246	100% PRIVATE ROAD REBATE	2400000	0.0139	2780	100	0	2 780.00				2 780.00
'000247	MUNICIPAL OWNED PROPERTY RATES	311537916	0.0139	360864.3	100	0	360 864.25				360 864.25
'000248	PLACE OF PUBLIC WORSHIP/CHURCH	67466000	0.0139	78148.19	100	0	78 148.19				78 148.19
'000249	Public Benefit Organisation	1420000	0.0139	1644.83	100	0	1 644.83				1 644.83
'000270	45% RETIRED/DISABLED RATES REB	21797000	0.0139	25248.2	45	10		15000	312.84	12 592.33	12 905.17
'000271	35% PENSIONERS/DISABILITY RATE	23232000	0.0139	26910.43	35	10		15000	295.46	11 045.26	11 340.72
'000272	25% PENSIONERS/DISABILITY RATE	44201000	0.0139	51199.53	25	10		15000	608.30	16 442.23	17 050.53
'000280	10% RESIDENTIAL RATES REBATE	1.03E+10	0.0139	11930859	10	0	1 170 122.00	15000	229 710.32		1 399 832.32
TOTAL Property rates Income Forgone =(M5:M16)											2 294 418.63

3.4 Insurance report M03 - Quarter 1

The report seeks to give a clear background on insurance claims and current claim status for the financial period 2023/2024 1st quarter.

Directorate	Description of the Incident	POLICE DETAILS	Date of incident	Date reported	Fleet 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	29/07/2023	30/08/2023	M9NOCX20 M89938B SERIAL NO	12 623.55	AIP344784	PROPER TY LOSS AND DAMAGE
2 INFRASTRUCTURE-WW		CASE NO 1489/08/2023 NEMATO POLICE STATION	28/08/2023	01/09/2023	266	53 095.50 MINOR DAMAGE TO NDLAMBE VEHICLE LESS THAN EXCESS	AIP344934 AON001-00054834	MOTOR CLAIM
3 INFRASTRUCTURE-ROADS	JMG996EC TOYOTA HILUX DRIVER REVERSED INTO THIRD PARTY ,SUZUKI VEHICLE 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 AR 07/08/2023 087606 KENTON ON SEA POLICE STATION	07/08/2023	01/09/2023	417		AIP344922 AON00100054812	MOTOR CLAIM
4 COMMUNITY PROTECTION		CASE NO 18/08/2023 PORT ALFRED 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	CASE NO OAR 02/09/2023 NEMATO POLICE STATION	12/09/202 3	09/10/2023	151	BRUNO'S PANELBEATE RS R 23 901.99	AIP347997	MOTOR VEHICLE THIRD PARTY
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- The above outlines the claims that were reported to Gaudrisk insurance company. The municipality has paid the insurance premiums of R844 thousand for quarter 1 against the annual budget of R1 637 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.

3.5 Liability management M03 - Quarter 1

Ndlambe Municipality EC105												
Loan:	DBSA Loans	Account Number	'ALL Accounts									
Financial Year:	2024	Period To:	September									
Report Type:	July	Report Type:	Summary									
Quarter:	1st Quarter											
Institution	System #	Bank Name	Account #	Loan Start Date	Loan End Date	Month	Interest %	BOQ Amount	Loan Repayment	Int Accrued	Accrued Int Reverse	Balance
OTHER	'000050	DBSA 101161	'900519 2	01/04/2005	31/03/2025	202309	12.34	1,835,286.12	516,177.07	55,380.14	- 110,158.32	- 1,373,887.23
OTHER	'000051	DBSA 102557/1	'900519 2	01/10/2008	30/09/2023	202309	8.807	- 615,372.67	628,591.09	13,363.67	- 26,582.09	- 0.00

- The above outlines the balances of the loans that the municipality is owing to Development Bank of Southern Africa.
- The two loans from the Development Bank of Southern Africa are paid bi-annually in September and March and both loans have different inception dates.
- The last payment was made for loan 102557/1 at the end of September 2023 however only loan 101161/2 that remains with the outstanding balance of R1 374 million, its final payment date is on 31 March 2025.

3.6 Fruitless and wasteful expenditure M03 - Quarter 1

FRUITLESS AND WASTEFUL EXPENDITURE 2023-24							
INV DATE	SUPPLIER/CREDITOR	INVOICE	ORDER	AMOUNT	TOTAL INTEREST	PMNT NUMBER	COMMENT
Jul-23	NO FRUITLESS AND WASTEFULL EXPENDITURE DETECTED						
Aug-23	NO FRUITLESS AND WASTEFULL EXPENDITURE DETECTED						
Sep-23	NO FRUITLESS AND WASTEFULL EXPENDITURE DETECTED						

The table above reflects that there was no fruitless and wasteful expenditure for quarter one detected. No detection of fruitless and wasteful expenditure was found for the first quarter.

3.7 Electricity and Water Losses M03 - Quarter 1

2023 -2024 ELECTRICITY PURCHASES AND SALES (KWH)

Town	Description	Jul	Aug	Sep	Total
Alexandria	Purchases(kWh)	483 238.25	476 591.50	424 227.50	1 384 057
	Total Sales	273 718.15	372 557.81	357 088.35	1 003 364.32
	Sales(kWh)- Mun. Readings	43 988.00	117 684.00	86 637.00	248 309.00
	Sales (kWh)- CDR Readings	36 952.44	61 720.20	95 746.24	194 418.88
	Prepaid (kWh)	168 237.90	168 613.80	150 165.30	487 017.00
	Unmetered - streetlights(kwh)	24 539.81	24 539.81	24 539.81	73 619.44
	Unmetered - pumps	-	-	-	-
	Lost (kWh)	209 520.10	104 033.69	67 139.15	380 692.93
	Loss %	43%	22%	16%	28%
	Purchases(kWh)	2 827 962.20	2 718 505.63	2 717 744.44	8 264 212
Port Alfred	Total Sales	2 634 181.34	2 364 064.26	2 119 899.62	7 118 145
	Sales(kWh)- Mun. Readings	1 151 523.60	971 313.00	756 716.00	2 879 553
	Sales(kWh)- CDR Readings	700 367.43	596 324.45	617 937.21	1 914 629
	Prepaid (kWh)	690 300.60	704 437.10	653 256.70	2 047 994
	Unmetered - streetlights(kwh)	74 376.53	74 376.53	74 376.53	223 130
	Unmetered - pumps(kwh)	17 613.18	17 613.18	17 613.18	52 840
	Lost (kWh)	193 780.86	354 441.37	597 844.82	1 146 067
	Loss %	7%	13%	22%	14%
	Purchases(kWh)	3 311 200.45	3 195 097.13	3 141 971.94	9 648 269.52
	Total Sales	2 907 899.50	2 736 622.08	2 476 987.97	8 121 509.55
Sales(kWh)- Mun. Readings	1 195 511.60	1 088 997.00	843 353.00	3 127 861.60	
Sales(kWh)- CDR Readings	737 319.87	658 044.65	713 683.45	2 109 047.97	
Prepaid (kWh)	858 538.50	873 050.90	803 422.00	2 535 011.40	
Total Unmetered - streetlights(kwh)	98 916.35	98 916.35	98 916.35	296 749.05	
Total Unmetered - pumps(kwh)	17 613.18	17 613.18	17 613.18	52 839.54	
Lost (kWh)	403 300.95	458 475.05	664 983.97	1 526 759.97	
Loss %	12%	14%	21%	15.8%	
Overall	Purchases(kWh)	3 311 200.45	3 195 097.13	3 141 971.94	9 648 269.52
	Total Sales	2 907 899.50	2 736 622.08	2 476 987.97	8 121 509.55
	Sales(kWh)- Mun. Readings	1 195 511.60	1 088 997.00	843 353.00	3 127 861.60
	Sales(kWh)- CDR Readings	737 319.87	658 044.65	713 683.45	2 109 047.97
	Prepaid (kWh)	858 538.50	873 050.90	803 422.00	2 535 011.40
	Total Unmetered - streetlights(kwh)	98 916.35	98 916.35	98 916.35	296 749.05
	Total Unmetered - pumps(kwh)	17 613.18	17 613.18	17 613.18	52 839.54
	Lost (kWh)	403 300.95	458 475.05	664 983.97	1 526 759.97
	Loss %	12%	14%	21%	15.8%

- 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 14,64%, this is higher than the 8% industry norm. According to Manelec, these losses are because of line losses due to old infrastructure. See detailed calculations in electricity losses report.

Ndlambe Local Municipality

Combined Bulk Water Supply and NRW Estimates

The Combined Supply includes Alexandria, Cannon Rocks, Boknes, Boesmansriviermond, Kenton on Sea, Port Alfred, Bathurst and Seafield

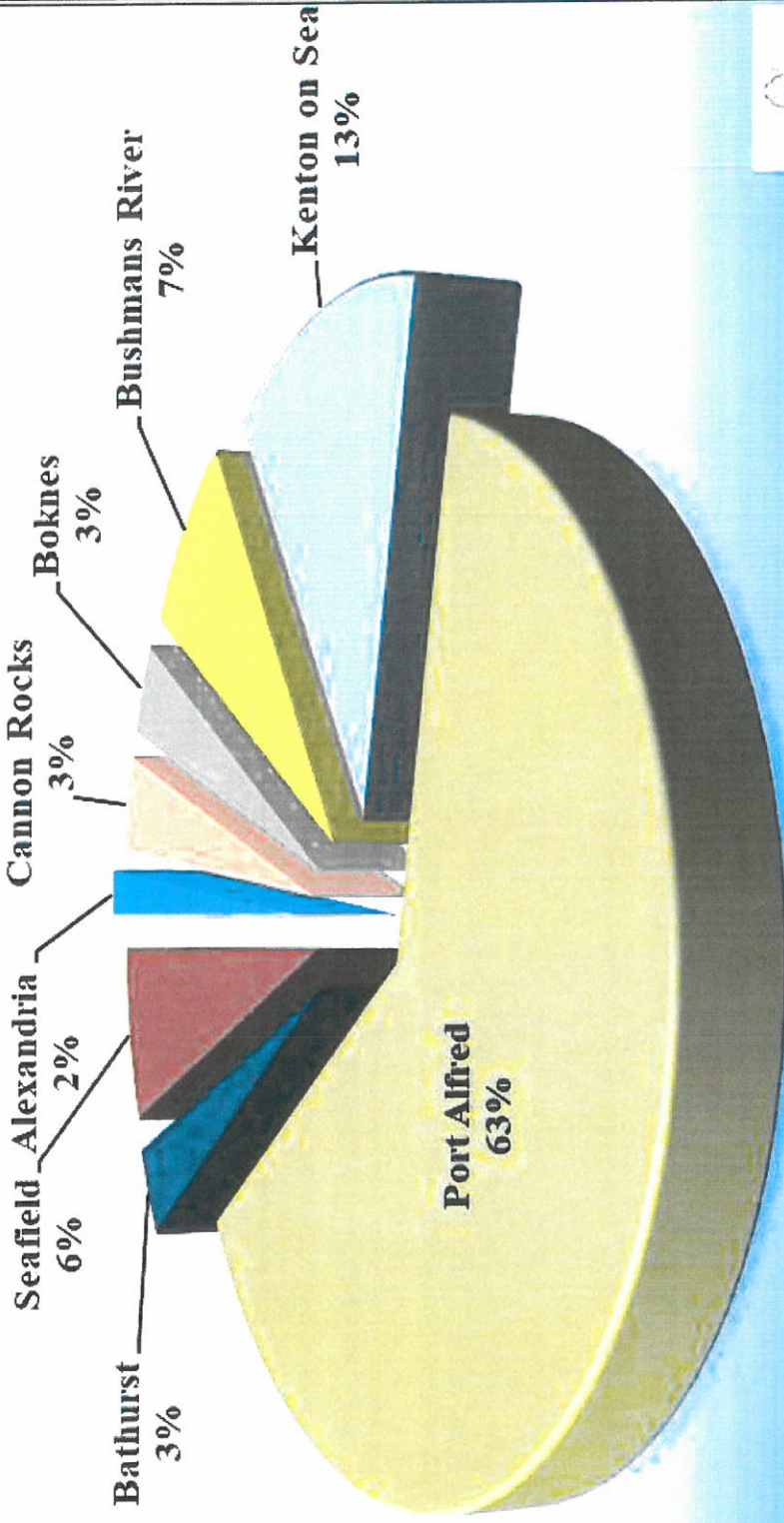
		2023					
		<u>YTD Total</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>
Total Combined Ndlambe		830 265	331 339	252 108	246 818		
Total Supply Metered		412 468	135 208	131 624	145 636		
Total Billed		50%	59%	48%	41%		
Estimated Potable NRW		9 403 Kl/day	9 852 Kl/day	8 971 Kl/day	9 387 Kl/day		
Total Average Daily Demand		16 337	25 865	16 330	16 343		
Average No. of Registered Meters		7 Kl/m	5 Kl/m	8 Kl/m	9 Kl/m		
Average Usage per Meter		6 580	8 353	5 820	5 568		
Average No. of Zero Reading Meters		281 l/d	182 l/d	317 l/d	344 l/d		
Ave. Daily Usage/Meter excl Zero Meters							

Extract from the Ndlambe local municipality's water losses report -Sept 2023

- The table above provides a combined summary of the Bulk water Supply and NRW for the entire Ndlambe area.
- *It must be noted that where meter readings were not received for a particular month the readings have been combined with the following month to include the period.*
- *Where specific meter readings appear faulty or not read, estimates based on previous values are generated.*
- *The NRW estimates and the summary below must therefore be reading taking the above into consideration.*
- *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.*
- Water losses are reflected at 50% in the first quarter, more than the norm of 15%-30%.
- Calculation of the water losses is more complicated than electricity. The difficulty is caused by non-availability of zonal bulk meters in our distribution network. Over the years, Ndlambe water losses exceeded the 30% norm by far.

NDLAMBE LOCAL MUNICIPALITY

CONTRIBUTION TO NRW WATER



P & S
Consulting
Engineers
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Extract from the Ndlambe local municipality's water losses report -Sept 2023

- The pie chart above provides a contribution town to NRW for the entire Ndlambe area.

3.8 Cost containment report M03 - Quarter 1

Measures as per approved policy	Year to date Budget '000	Q1 '000	Q2 '000	Q3 '000	Q4 '000	Q1 Savings '000
Use of Consultants	9,648	7,578				2,069
Vehicles used for political office- bearers						-
Travel and subsistence	813	489				324
Domestic accommodation (Included with Travel)	428	408				20
Sponsorships.events	419	202				217
Catering	161	305				(143)
Entertainment MM, CFO, Mayor and Technical Manager	52	17				34
Communication	982	779				202
Other related expenditure						-
Total	12,502	9,778	-	-	-	2,724

- 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. The high costs in catering are due to the special programme's forums and the performance management workshop.

3.9 mSCOA roadmap M03 - Quarter 1

Are you using the module available on the core financial system or other software (specify)?					
M3COA Road Map	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Name of Municipality:Ndlambe Municipality...EC105.....					
Core Financial System: ...MUNSOFT.....					
Modules					
IDP (Projects)	Yes		N/A	1/07/2017	Acting IDP Manager:Tabisa Magawu
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 inte	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 1 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)

A handwritten signature in black ink, appearing to read 'Rolly Dumezweni', is written over a horizontal dashed line.

R DUMEZWENI

30/10/2023

DATE