

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2023/2024

REPORTING PERIOD: 2nd QUARTER

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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 2 budget implementation report covers revenue and expenditure and electricity and water losses for quarter 2 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 2 of 2023/2024 as well as a comprehensive overview of the Municipality's financial management and viability, and the extent to which the Municipality is meeting or exceeding planned performance as contained within the Service Delivery and Budget implementation plan.

PART 1: IN - YEAR REPORT

1. IN YEAR BUDGET STATEMENT TABLES

1.1 SUMMARY/OVERVIEW

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	143,573	154,154	–	36,531	74,476	77,077	(2,601)	-3%	154,154
Service charges	181,743	206,426	–	48,187	94,045	103,213	(9,168)	-9%	206,426
Investment revenue	7,977	6,893	–	2,644	4,912	3,447	1,466	43%	6,893
Transfers and subsidies - Operational	128,498	137,300	–	61,588	137,315	103,962	33,353	32%	137,300
Other own revenue	42,093	45,079	–	9,578	17,569	22,539	(4,970)	-22%	–
Total Revenue (excluding capital transfers and contributions)	503,884	549,852	–	158,528	328,317	310,237	18,080	6%	549,852
Employee costs	184,822	196,957	–	52,807	97,641	98,478	(837)	-1%	196,957
Remuneration of Councillors	7,671	8,464	–	2,015	4,451	4,232	219	5%	8,464
Depreciation and amortisation	51,754	49,076	–	12,729	25,479	25,126	352	1%	49,076
Interest	7,967	196	–	–	69	110	(41)	-38%	196
Inventory consumed and bulk purchases	136,643	121,829	–	32,357	62,197	60,915	1,282	2%	121,829
Transfers and subsidies	4,529	3,980	–	1,302	2,755	1,990	765	38%	3,980
Other expenditure	175,697	180,269	–	57,266	113,471	104,810	8,661	8%	180,269
Total Expenditure	569,082	560,770	–	158,476	306,063	295,662	10,401	4%	560,770
Surplus/(Deficit)	(65,198)	(10,918)	–	52	22,254	14,576	7,678	53%	(10,918)
Transfers and subsidies - capital (monetary allocations)	141,420	63,644	–	38,179	49,651	62,901	(13,250)	-21%	63,644
Transfers and subsidies - capital (in-kind)	113	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	76,336	52,726	–	38,232	71,905	77,477	(5,572)	-7%	52,726
Surplus/ (Deficit) for the year	76,336	52,726	–	38,232	71,905	77,477	(5,572)	-7%	52,726
Capital expenditure & funds sources									
Capital expenditure	146,133	79,930	–	37,549	47,917	77,805	(29,888)	-38%	79,930
Capital transfers recognised	121,814	63,644	–	35,250	45,381	63,644	(18,263)	-29%	63,644
Borrowing	(2)	–	–	–	–	–	–	–	–
Internally generated funds	24,186	16,285	–	2,298	2,536	14,160	(11,625)	-82%	16,285
Total sources of capital funds	145,998	79,930	–	37,549	47,917	77,805	(29,888)	-38%	79,930
Financial position									
Total current assets	268,107	296,342	–	–	360,807	–	–	–	296,342
Total non current assets	1,445,064	1,418,909	–	–	1,467,503	–	–	–	1,418,909
Total current liabilities	246,779	234,470	–	–	290,271	–	–	–	234,470
Total non current liabilities	124,259	110,673	–	–	124,396	–	–	–	110,673
Community wealth/Equity	1,342,133	1,370,107	–	–	1,413,643	–	–	–	1,370,107
Cash flows									
Net cash from (used) operating	3,764	87,270	–	37,372	115,081	110,026	(5,055)	-5%	87,270
Net cash from (used) investing	159,256	(91,919)	–	(44,532)	(56,995)	(45,959)	11,036	-24%	(91,919)
Net cash from (used) financing	(2,290)	(1,419)	–	77	(843)	(992)	(149)	15%	(1,419)
Cash/cash equivalents at the month/year end	238,516	22,679	–	–	124,477	91,821	(10,555)	-17%	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	29,058	16,821	11,914	10,420	8,853	12,127	7,311	163,155	259,659
Creditors Age Analysis									
Total Creditors	495	–	–	–	–	–	–	0%	495

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 for the 2nd quarter is R328 317 million and the year-to-date budget of R310 237 million and this reflects a positive variance of R18 080 million which is 6%. The year-to-date collection rate for the 2nd quarter ending in December is 53% vs the budgeted collection rate of 83%.

Operating Expenditure:

The year-to-date operational expenditure as at the 2nd quarter is R306 063 million, and the year-to-date budget is R295 662 million. This reflects an overspending of R10 401 million for the 2nd quarter ending in December.

The line items that are the contributing factors to an over spending 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 R2 138 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 818 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:

The year-to-date capital expenditure for the 2nd quarter ending in December is R47 917 million and the year-to-date capital grants transferred are R106 758 million. Capital expenditure is dominantly funded by DORA grants through schedule 5B and 6B. The allocated grants are transferred to the municipality by instalments in accordance with the payment schedule published in National Treasury website (www.treasury.gov.za).

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the 2nd quarter ending in December is R22 254 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 2nd quarter ending in December is 7% 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 December amount to R259 659 million compared to the previous quarter that was reflecting R242 297 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 2nd quarter ending in December reflect at R495 thousand. 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) - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		249,255	231,585	–	60,668	127,644	132,268	(4,624)	-3%	231,585
Executive and council		4,943	4,100	–	17	2,064	3,073	(1,009)	-33%	4,100
Finance and administration		244,312	227,485	–	60,651	125,579	129,194	(3,615)	-3%	227,485
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		10,729	20,545	–	24,315	51,491	16,947	34,544	204%	20,545
Community and social services		3,291	3,578	–	767	1,391	1,789	(398)	-22%	3,578
Sport and recreation		487	11,225	–	4,664	8,375	11,093	(2,718)	-25%	11,225
Public safety		3,137	1,900	–	2,029	2,060	1,850	210	11%	1,900
Housing		1,860	1,948	–	16,807	39,476	974	38,502	3954%	1,948
Health		1,956	1,894	–	48	190	1,242	(1,052)	-85%	1,894
Economic and environmental services		23,826	20,784	–	10,067	15,933	16,388	(455)	-3%	20,784
Planning and development		5,174	5,214	–	1,707	3,397	2,607	790	30%	5,214
Road transport		17,463	13,752	–	7,456	11,416	12,872	(1,455)	-11%	13,752
Environmental protection		1,189	1,818	–	904	1,120	909	211	23%	1,818
Trading services		357,922	325,816	–	100,851	181,960	200,154	(18,194)	-9%	325,816
Energy sources		86,268	98,117	–	23,708	46,899	50,481	(3,582)	-7%	98,117
Water management		100,534	107,238	–	34,907	65,445	64,344	1,101	2%	107,238
Wastewater management		142,601	75,967	–	32,722	49,774	61,616	(11,842)	-19%	75,967
Waste management		28,520	44,494	–	9,514	19,841	23,712	(3,870)	-16%	44,494
Other	4	3,686	14,765	–	806	941	7,383	(6,442)	-87%	14,765
Total Revenue - Functional	2	645,418	613,496	–	196,707	377,968	373,139	4,830	1%	613,496
Expenditure - Functional										
Governance and administration		152,268	153,490	–	38,989	75,735	77,993	(2,258)	-3%	153,490
Executive and council		41,821	46,363	–	12,404	23,340	23,181	158	1%	46,363
Finance and administration		102,350	98,904	–	22,582	47,164	50,699	(3,536)	-7%	98,904
Internal audit		8,098	8,223	–	4,003	5,232	4,112	1,120	27%	8,223
Community and public safety		44,172	45,879	–	28,690	60,669	22,946	37,723	164%	45,879
Community and social services		11,648	12,170	–	3,139	5,539	6,092	(552)	-9%	12,170
Sport and recreation		14,681	15,969	–	4,230	7,399	7,984	(585)	-7%	15,969
Public safety		11,531	11,607	–	3,154	5,970	5,804	166	3%	11,607
Housing		4,178	3,546	–	17,567	40,779	1,773	39,006	2200%	3,546
Health		2,133	2,586	–	601	981	1,293	(312)	-24%	2,586
Economic and environmental services		87,321	87,873	–	24,451	47,396	44,525	2,872	6%	87,873
Planning and development		25,754	26,545	–	6,979	12,996	13,861	(865)	-6%	26,545
Road transport		58,604	58,371	–	16,788	33,099	29,186	3,913	13%	58,371
Environmental protection		2,963	2,956	–	684	1,302	1,478	(176)	-12%	2,956
Trading services		282,536	270,512	–	65,413	120,271	148,691	(28,420)	-19%	270,512
Energy sources		110,010	108,986	–	31,238	53,322	54,701	(1,379)	-3%	108,986
Water management		106,294	101,507	–	19,367	38,470	62,185	(23,715)	-38%	101,507
Wastewater management		29,376	24,749	–	5,978	12,058	13,305	(1,247)	-9%	24,749
Waste management		36,855	35,270	–	8,830	16,420	18,499	(2,079)	-11%	35,270
Other		2,785	3,016	–	933	1,992	1,508	484	32%	3,016
Total Expenditure - Functional	3	569,082	560,770	–	158,476	306,063	295,662	10,401	4%	560,770
Surplus/ (Deficit) for the year		76,336	52,726	–	38,232	71,905	77,477	(5,572)	-7%	52,726

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - Quarter 2

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		4,443	4,093	–	–	2,048	3,070	(1,022)	-33.3%	4,093
Vote 2 - MUNICIPAL MANAGER		504	7	–	17	17	4	13	348.5%	7
Vote 3 - CORPORATE SERVICES		14,793	3,872	–	923	1,572	1,936	(364)	-18.8%	3,872
Vote 4 - COMMUNITY AND PROTECTION SERVICES		31,006	46,930	–	9,640	20,239	25,224	(4,985)	-19.8%	46,930
Vote 5 - COMMUNITY AND PROTECTION SERVICES		8,240	29,442	–	8,358	12,386	21,101	(8,714)	-41.3%	29,442
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		166,821	96,606	–	58,660	103,964	77,931	26,033	33.4%	96,606
Vote 7 - ELECTRICITY SERVICES		86,268	98,117	–	23,708	46,899	50,481	(3,582)	-7.1%	98,117
Vote 8 - WATER WORKS		100,534	107,238	–	34,907	65,445	64,344	1,101	1.7%	107,238
Vote 9 - FINANCIAL SERVICES		232,810	227,191	–	60,495	125,398	129,047	(3,649)	-2.8%	227,191
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	645,418	613,496	–	196,707	377,968	373,139	4,830	1.3%	613,496
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		12,922	14,652	–	3,341	7,087	7,326	(239)	-3.3%	14,652
Vote 2 - MUNICIPAL MANAGER		38,363	41,674	–	13,498	21,920	20,837	1,083	5.2%	41,674
Vote 3 - CORPORATE SERVICES		40,876	32,839	–	7,420	15,527	16,426	(899)	-5.5%	32,839
Vote 4 - COMMUNITY AND PROTECTION SERVICES		68,612	68,814	–	17,392	32,066	35,271	(3,205)	-9.1%	68,814
Vote 5 - COMMUNITY AND PROTECTION SERVICES		25,095	26,188	–	6,806	13,495	13,094	401	3.1%	26,188
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		116,673	111,018	–	47,405	99,266	57,028	42,237	74.1%	111,018
Vote 7 - ELECTRICITY SERVICES		110,010	108,986	–	31,238	53,322	54,701	(1,379)	-2.5%	108,986
Vote 8 - WATER WORKS		106,294	101,507	–	19,367	38,470	62,185	(23,715)	-38.1%	101,507
Vote 9 - FINANCIAL SERVICES		50,210	55,091	–	12,010	24,909	28,793	(3,884)	-13.5%	55,091
Vote 10 -		26	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	569,082	560,770	–	158,476	306,063	295,662	10,401	3.5%	560,770
Surplus/ (Deficit) for the year	2	76,336	52,726	–	38,232	71,905	77,477	(5,572)	-7.2%	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) - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		80,662	92,700	-	21,729	42,587	46,350	(3,762)	-8%	92,700
Service charges - Water		64,111	66,182	-	16,314	30,899	33,091	(2,193)	-7%	66,182
Service charges - Waste Water Management		16,705	18,102	-	4,727	9,399	9,051	348	4%	18,102
Service charges - Waste management		20,266	29,442	-	5,418	11,160	14,721	(3,562)	-24%	29,442
Sale of Goods and Rendering of Services		3,130	3,076	-	946	1,850	1,538	312	20%	3,076
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8,096	8,389	-	2,175	4,617	4,194	422	10%	8,389
Interest from Current and Non-Current Assets		7,977	6,893	-	2,644	4,912	3,447	1,466	43%	6,893
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,047	1,092	-	265	545	546	(1)	0%	1,092
Licence and permits		3,686	14,765	-	806	941	7,383	(6,442)	-87%	14,765
Operational Revenue		1,935	2,136	-	951	1,591	1,068	523	49%	2,136
Non-Exchange Revenue										
Property rates		143,573	154,154	-	36,531	74,476	77,077	(2,601)	-3%	154,154
Surcharges and Taxes		7,540	9,110	-	2,042	4,170	4,555	(384)	-8%	9,110
Fines, penalties and forfeits		343	328	-	90	215	164	51	31%	328
Licence and permits		1,266	1,927	-	945	1,198	964	234	24%	1,927
Transfers and subsidies - Operational		128,498	137,300	-	61,588	137,315	103,962	33,353	32%	137,300
Interest		3,846	4,254	-	1,230	2,126	2,127	(1)	0%	4,254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	-	-	105	290	-	290	-	-
Other Gains		11,206	-	-	24	27	-	27	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503,884	549,852	-	158,528	328,317	310,237	18,080	6%	549,852
Expenditure By Type										
Employee related costs		184,822	196,957	-	52,807	97,641	98,478	(837)	-1%	196,957
Remuneration of councillors		7,671	8,464	-	2,015	4,451	4,232	219	5%	8,464
Bulk purchases - electricity		84,363	79,082	-	24,288	40,232	39,541	691	2%	79,082
Inventory consumed		52,280	42,747	-	8,068	21,965	21,373	591	3%	42,747
Debt impairment		59,636	9,961	-	-	4,357	19,500	(15,143)	-78%	9,961
Depreciation and amortisation		51,754	49,076	-	12,729	25,479	25,126	352	1%	49,076
Interest		7,967	196	-	-	69	110	(41)	-38%	196
Contracted services		72,787	88,806	-	43,032	81,692	44,551	37,141	83%	88,806
Transfers and subsidies		4,529	3,980	-	1,302	2,755	1,990	765	38%	3,980
Irrecoverable debts written off		191	29,039	-	-	-	14,519	(14,519)	-100%	29,039
Operational costs		41,237	52,463	-	14,233	27,418	26,240	1,178	4%	52,463
Losses on Disposal of Assets		1,834	-	-	-	-	-	-	-	-
Other Losses		12	-	-	1	4	-	4	-	-
Total Expenditure		569,082	560,770	-	158,476	306,063	295,662	10,401	4%	560,770
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		141,420	63,644	-	38,179	49,651	62,901	(13,250)	-21%	63,644
Transfers and subsidies - capital (in-kind)		113	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		76,336	52,726	-	38,232	71,905	77,477			52,726
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		76,336	52,726	-	38,232	71,905	77,477			52,726
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		76,336	52,726	-	38,232	71,905	77,477			52,726
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		76,336	52,726	-	38,232	71,905	77,477			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 2 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 2nd quarter ending in December is R328 317 million and the year-to-date budget of R310 237 million and this reflects a positive variance of R18 080 million. The year-to-date collection rate for the 2nd quarter ending in December is 53%.

Property Rates:

- The actual year-to-date revenue billed by the end of the 2nd quarter ending in December is R74 476 million, and this gave a negative variance of R2 601 thousand which translates to -3%.

Electricity:

- The actual year-to-date revenue for the 2nd quarter ending in December amounts to R42 587 million, and this reflects a negative variance of R3 762 million which translates to -8%.

Water:

- The actual year-to-date revenue for the 2nd quarter ending in December amounts to R30 899 million, and this reflects a negative variance of R2 193 million which translates to -7%.

Sewerage/Sanitation:

- The actual year-to-date revenue for the 2nd quarter ending in December amounts to R9 399 million, and this reflects a positive variance of R348 million which translates to 4%.

Refuse removal:

- The actual year-to-date revenue for the 2nd quarter ending in December amounts to R11 160 million, and this reflects a negative variance of R3 582 million which translates to -24%.

Rental of facilities:

- Actual year-to-date revenue at the end of the 2nd quarter ending in December mount to R545 resulting in a positive variance of R1 thousand with reflects a 0%.

Interest on debtors:

- Actual year-to-date revenue amounts to R4 617 million at the end of the 2nd quarter ending in December, resulting in a positive variance of R422 thousand which reflects a 10%.

Transfers and subsidies:

- Actual revenue received and recognized in the 2nd quarter ending in December amounts to R137 315 million resulting in a positive variance of R33 353 which reflects 32%.

Operating Expenditure:

- The year-to-date operational expenditure at the end of the 2nd quarter ending in December is R305 063 million and the year-to-date budget is R295 662 million.

This reflects over-performance of R10 401 million translates to a 4% 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 R97 641 million at the end of the 2nd quarter, ending in December with an under expenditure of R837 million which reflects a -1%.
- 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 2nd quarter ending in December amounts to R4 451 compared to the quarter budgeted amount of R4 232 million which results in a negative variance of R219 which reflects a 5%.

Debt impairment:

- The amount of debt impairment is R4 357 million compared to a year- to-date budget of R19 500 million at the end of 2nd quarter ending in December with a variance of R15 143 which reflects a - 78%, the variance is resulted because of the debt write off that is done in the last month of the financial year, during the mid-year adjustment budget projection for the debt impairment will be allocated in the last quarter of the financial year to align with actual performance.

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the period ending December is R22 254 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) - M06 - Quarter 2

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		829	603	-	576	618	603	15	2%	603
Vote 2 - MUNICIPAL MANAGER		1,249	709	-	62	68	709	(641)	-90%	709
Vote 3 - CORPORATE SERVICES		13,675	117	-	79	115	117	(2)	-2%	117
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,091	2,468	-	211	220	2,393	(2,173)	-91%	2,468
Vote 5 - COMMUNITY AND PROTECTION SERVICES		2,891	17,655	-	6,610	9,896	17,655	(7,759)	-44%	17,655
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		98,204	55,044	-	26,044	32,940	53,844	(20,904)	-39%	55,044
Vote 7 - ELECTRICITY SERVICES		1,852	500	-	-	-	500	(500)	-100%	500
Vote 8 - WATER WORKS		23,316	1,340	-	3,920	3,979	840	3,139	374%	1,340
Vote 9 - FINANCIAL SERVICES		1,025	1,493	-	46	81	1,143	(1,062)	-93%	1,493
Vote 10 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	146,133	79,930	-	37,549	47,917	77,805	(29,888)	-38%	79,930
Total Capital Expenditure		146,133	79,930	-	37,549	47,917	77,805	(29,888)	-38%	79,930
Capital Expenditure - Functional Classification										
Governance and administration		3,195	4,315	-	807	918	3,965	(3,047)	-77%	4,315
Executive and council		2,078	1,262	-	631	662	1,262	(600)	-48%	1,262
Finance and administration		1,117	3,003	-	169	232	2,653	(2,421)	-91%	3,003
Internal audit		-	51	-	7	24	51	(27)	-53%	51
Community and public safety		17,091	17,245	-	6,758	10,060	17,170	(7,110)	-41%	17,245
Community and social services		13,660	37	-	56	91	37	54	146%	37
Sport and recreation		765	13,215	-	4,389	7,645	13,140	(5,494)	-42%	13,215
Public safety		2,659	3,958	-	2,313	2,314	3,958	(1,644)	-42%	3,958
Housing		-	-	-	-	-	-	-	-	-
Health		7	35	-	-	9	35	(26)	-75%	35
Economic and environmental services		16,952	15,752	-	6,456	9,443	15,752	(6,310)	-40%	15,752
Planning and development		391	860	-	18	40	860	(820)	-95%	860
Road transport		16,561	14,892	-	6,438	9,402	14,892	(5,490)	-37%	14,892
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		108,894	42,617	-	23,506	27,475	40,917	(13,442)	-33%	42,617
Energy sources		1,852	500	-	-	-	500	(500)	-100%	500
Water management		23,316	1,340	-	3,920	3,979	840	3,139	374%	1,340
Wastewater management		81,528	39,257	-	19,586	23,496	38,057	(14,561)	-38%	39,257
Waste management		2,198	1,520	-	-	-	1,520	(1,520)	-100%	1,520
Other		-	-	-	21	21	-	21	#DIV/0!	-
Total Capital Expenditure - Functional Classification	3	146,133	79,930	-	37,549	47,917	77,805	(29,888)	-38%	79,930
Funded by:										
National Government		95,442	60,358	-	19,267	29,243	60,358	(31,115)	-52%	60,358
Provincial Government		22,086	-	-	13,158	13,158	-	13,158	-	-
District Municipality		2,556	1,800	-	1,762	1,762	1,800	(38)	-2%	1,800
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,730	1,486	-	1,064	1,218	1,486	(268)	-18%	1,486
Transfers recognised - capital		121,814	63,644	-	35,250	45,381	63,644	(18,263)	-29%	63,644
Borrowing	6	(2)	-	-	-	-	-	-	-	-
Internally generated funds		24,186	16,285	-	2,298	2,536	14,160	(11,625)	-82%	16,285
Total Capital Funding		145,998	79,930	-	37,549	47,917	77,805	(29,888)	-38%	79,930

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		67,235	22,679	–	124,477	22,679
Trade and other receivables from exchange transactions		29,114	49,331	–	57,221	49,331
Receivables from non-exchange transactions		20,129	55,521	–	24,871	55,521
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,185	4,395	–	1,292	4,395
VAT		149,579	164,152	–	152,467	164,152
Other current assets		865	263	–	479	263
Total current assets		268,107	296,342	–	360,807	296,342
Non-current assets						
Investments		45	49	–	46	49
Investment property		259,721	260,082	–	259,128	260,082
Property, plant and equipment		1,185,188	1,159,375	–	1,208,228	1,159,375
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	0	0
Intangible assets		110	(598)	–	102	(598)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		1,445,064	1,418,909	–	1,467,503	1,418,909
TOTAL ASSETS		1,713,171	1,715,250	–	1,828,309	1,715,250
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1,464	973	–	388	973
Consumer deposits		2,662	2,817	–	2,745	2,817
Trade and other payables from exchange transactions		68,598	7,379	–	58,810	7,379
Trade and other payables from non-exchange transactions		21,909	16,751	–	60,673	16,751
Provision		13,728	13,188	–	13,728	13,188
VAT		136,000	176,221	–	151,508	176,221
Other current liabilities		2,418	17,142	–	2,418	17,142
Total current liabilities		246,779	234,470	–	290,271	234,470
Non-current liabilities						
Financial liabilities		986	(0)	–	1,123	(0)
Provision		68,052	68,184	–	68,052	68,184
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		55,221	42,489	–	55,221	42,489
Total non-current liabilities		124,259	110,673	–	124,396	110,673
TOTAL LIABILITIES		371,038	345,143	–	414,667	345,143
NET ASSETS	2	1,342,133	1,370,107	–	1,413,643	1,370,107
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,342,133	1,370,107	–	1,413,643	1,370,107
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,342,133	1,370,107	–	1,413,643	1,370,107

- The above table outlines that community wealth amounts to R1 380 107 billion, total liabilities R414 667 million and the total assets R1 828 309 billion.
- Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites.
- It must be noted that the valuation for the items mentioned is done at year-end by the experts.

- The current ratio for the quarter ending in December is 1.24 vs the norm of 1.5-2:1, the ratio means that the municipality might experience difficulties on paying back its short-term liabilities (debt and payables/creditors) with its short-term assets (cash, inventory, and receivables/debtors). To improve the ratio the municipality must ensure that it cuts down on expenditure that will yield to a decrease on outstanding creditors, reduce its debtor's book, and ensure that inventory is converted into cash quicker through being efficient on rendering service delivery.

1.6 CASHFLOW STATEMENT

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow - M06 - Quarter 2

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	128,564	135,655	-	10,937	72,281	67,828			135,655
Service charges	145,890	208,903	-	11,753	81,075	104,452			208,903
Other revenue	106,886	39,850	-	20,966	53,108	19,925			39,850
Government - operating	135,587	137,300	-	42,845	181,615	103,962			137,300
Government - capital	105,514	63,644	-	6,368	44,624	62,901			63,644
Interest	2,985	6,893	-	861	4,827	3,447			6,893
Dividends	-	-	-	-	-	-			-
Payments									
Suppliers and employees	(563,337)	(504,780)	-	(54,349)	(322,312)	(252,390)			(504,780)
Finance charges	(638)	(196)	-	-	(137)	(98)			(196)
Transfers and Grants	(16,571)	-	-	-	-	-			-
NET CASH FROM/(USED) OPERATING ACTIVITIES	44,880	87,269		39,381	115,081	110,027			87,269
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	290	-			-
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)		(19,041)	(57,286)	(45,959)			(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES	123,885	(91,919)		(19,041)	(56,996)	(45,959)			(91,919)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-			-
Borrowing long term/refinancing	-	-	-	-	-	-			-
Increase (decrease) in consumer deposits	-	59	-	26	165	29			59
Payments									
Repayment of borrowing	-	(1,477)	-	-	(1,008)	(1,021)			(1,477)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(1,418)		26	(843)	(992)			(1,418)
NET INCREASE/ (DECREASE) IN CASH HELD	168,765	(6,068)		20,366	57,241	63,076			(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			124,477	91,823			61,167

At the end of the 2nd quarter the municipality has a negative cash and cash equivalent balance of R124 477 million, considering the cashflows from operating activities minus the cash outflows from investing activities.

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.
- *“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 2

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,660	5,634	4,546	4,207	3,364	3,627	2,800	39,767	69,605	53,764	10	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,919	2,521	1,136	781	651	802	411	13,042	25,264	15,688	2	–
Receivables from Non-exchange Transactions - Property Rates	1400	11,419	4,585	2,611	2,018	1,617	4,057	1,216	28,308	55,832	37,216	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1,892	1,042	937	869	791	947	708	15,694	22,881	19,009	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,960	1,164	949	873	827	1,056	726	19,236	26,790	22,718	0	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	206	191	190	190	190	187	176	7,813	9,144	8,557	–	–
Interest on Arrear Debtor Accounts	1810	1,339	1,280	1,236	1,198	1,145	1,107	1,039	31,003	39,346	35,492	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	663	403	308	284	268	345	235	8,291	10,797	9,423	1	–
Total By Income Source	2000	29,058	16,821	11,914	10,420	8,853	12,127	7,311	163,155	259,659	201,866	13	–
2022/23 - Totals only		28,736	14,397	11,713	10,538	9,987	9,770	26,298	123,370	234,808	179,963	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	723	239	64	60	45	2,663	31	1,600	5,424	4,399	1	–
Commercial	2300	4,867	2,841	1,457	1,272	1,108	1,181	894	29,721	43,342	34,177	1	–
Households	2400	23,468	13,741	10,393	9,087	7,699	8,283	6,387	131,834	210,893	163,290	11	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	29,058	16,821	11,914	10,420	8,853	12,127	7,311	163,155	259,659	201,866	13	–

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of December amount to R259 659 million.

- The debt breakdown shows that 81.2% of the debt is owed by households and 16.69% relates to debt owed by commercial property owners. Further 2.11% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 2,08% of the arrears.
- 81.2% 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 R4,395,727 was made.

2.2 Supporting Table SC4 - Aged creditors - M06 - Quarter 2

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	4
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	495	-	-	-	-	-	-	-	495	606
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	495	-	-	-	-	-	-	-	495	610

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 R495 thousand 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 30September 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 - M06 - Quarter 2

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 ^a	Commis sion Paid (Rands)	Commis sion Recipien t	Expiry date of investme nt	Openin g balance	Interest to be realised	Partial / Prematur e Withdraw al (4)	Investme nt Top Up	Closing Balanc e
R thousands		Yrs/Months												
Municipality														
FNB		3 Months	Call Acc	Yes						22,131	898	-6,029	5,627	22,627
Absa Bank		Month to Month	Call Acc	No						862	2,122	-153,465	214,008	63,527
Standard Bank		Month to Month	Call Acc	No						12,301	478	-38,692	33,969	8,056
Investec		Month to Month	Call Acc	No						24,403	1,075	-11,515	10,477	24,440
Old Mutual		Month to Month	Call Acc	No						-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									59,697	4,574	209,700	264,081	118,650

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

- The investment balance of R118 650 million consists of Internal investments to the value of R53 780 million and R71 909 million for conditional grants.
- From the internal investments amounting R46 741 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 - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		123,417	132,784	-	44,672	100,033	101,409	(1,376)	-1.4%	132,784
Local Government Financial Management Grant	3	2,650	2,650	-	-	2,650	2,650	-	-	2,650
Municipal Infrastructure Grant		1,536	1,598	-	794	1,229	799	431	53.9%	1,598
Equitable Share		119,231	128,536	-	43,878	96,153	97,960	(1,807)	-1.8%	128,536
Provincial Government:		2,400	2,750	-	-	16,623	1,375	15,248	1108.9%	2,750
EC Department of Human Settlement Libraries and Archives Grant (DESRAC)		-	-	-	-	13,873	-	13,873	-	-
		2,400	2,750	-	-	2,750	1,375	1,375	100.0%	2,750
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	(43,200)	2,156	-	2,156	-	-
Housing Development Agency		-	-	-	(43,200)	2,156	-	2,156	-	-
Total Operating Transfers and Grants		125,817	135,534	-	1,472	118,811	102,784	16,027	15.6%	135,534
Capital Transfers and Grants										
National Government:		115,585	30,358	-	16,834	35,930	30,358	5,572	18.4%	30,358
Municipal Infrastructure Grant		29,191	30,358	-	7,234	17,331	30,358	(13,028)	-42.9%	30,358
Integrated National Electrification Programme Grant		1,394	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	599	599	-	599	-	-
Water Services Infrastructure Grant		85,000	-	-	9,000	18,000	-	18,000	-	-
Provincial Government:		-	-	-	68,706	68,706	-	68,706	-	-
EC Department of Human Settlement		-	-	-	68,706	68,706	-	68,706	-	-
District Municipality:		-	31,800	-	1,082	1,082	31,800	(30,718)	-96.6%	31,800
Specify (Add grant description)		-	-	-	1,800	1,800	-	1,800	-	-
Public Safety		-	31,800	-	(718)	(718)	31,800	(32,518)	-102.3%	31,800
Other grant providers:		1,730	1,486	-	669	1,040	743	297	40.0%	1,486
Human Settlement Re-development Programme		1,730	1,486	-	669	1,040	743	297	40.0%	1,486
Total Capital Transfers and Grants		117,315	63,644	-	87,290	106,758	62,901	43,856	69.7%	63,644
TOTAL RECEIPTS OF TRANSFERS & GRANTS		243,132	199,178	-	88,762	225,569	165,685	59,883	36.1%	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 - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,285	4,248	-	710	1,308	3,449	(2,140)	-62.1%	4,248
Local Government Financial Management Grant	3	2,650	2,650	-	141	278	2,650	(2,372)	-89.5%	2,650
Municipal Infrastructure Grant		1,635	1,598	-	569	1,030	799	231	28.9%	1,598
Provincial Government:		2,713	2,750	-	16,282	34,612	1,375	33,237	2417.2%	2,750
EC Department of Human Settlement		-	-	-	16,282	33,293	-	33,293	-	-
Libraries and Archives (DESRAC)		2,713	2,750	-	-	1,318	1,375	(57)	-4.1%	2,750
District Municipality:		-	-	-	-	(319)	-	(319)	-	-
Environmental Protection		-	-	-	-	(319)	-	(319)	-	-
Other grant providers:		-	(400)	-	-	5,139	(200)	5,339	2669.6%	(400)
Social Assistance		-	(400)	-	-	-	(200)	200	-100.0%	(400)
Housing Development Agency		-	-	-	-	5,139	-	5,139	-	-
Total Operating Transfers and Grants		6,998	6,598	-	16,992	40,740	4,624	36,116	781.1%	6,598
Capital Transfers and Grants										
National Government:		108,918	60,358	-	11,572	45,724	60,358	(14,634)	-24.2%	60,358
Municipal Infrastructure Grant		29,092	30,358	-	11,572	19,302	30,358	(11,056)	-36.4%	30,358
Integrated National Electrification Programme Grant		1,394	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		78,432	30,000	-	-	26,422	30,000	(3,578)	-11.9%	30,000
Provincial Government:		-	-	-	13,157	13,545	-	13,545	-	-
EC Department of Human Settlement		-	-	-	13,157	13,157	-	13,157	-	-
Specify (Add grant description)		-	-	-	-	388	-	388	-	-
District Municipality:		1,858	1,800	-	2,024	2,024	1,800	224	12.5%	1,800
Public Safety		1,858	1,800	-	2,024	2,024	1,800	224	12.5%	1,800
Other grant providers:		1,730	1,486	-	1,142	1,296	743	553	74.4%	1,486
Human Settlement Re-development Programme		1,730	1,486	-	1,142	1,296	743	553	74.4%	1,486
Total Capital Transfers and Grants		112,506	63,644	-	27,895	62,590	62,901	(311)	-0.5%	63,644
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		119,504	70,242	-	44,887	103,330	67,525	35,805	53.0%	70,242

2.6 Supporting Table SC8 Councillor's and staff benefits - M06 - Quarter 2

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,993	5,623	-	1,332	3,096	2,812	284	10%	5,623
Pension and UIF Contributions		345	393	-	93	182	196	(15)	-7%	393
Medical Aid Contributions		157	152	-	35	69	76	(7)	-9%	152
Motor Vehicle Allowance		1,360	1,438	-	340	680	719	(39)	-5%	1,438
Cellphone Allowance		816	857	-	216	424	428	(4)	-1%	857
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		7,671	8,464	-	2,015	4,451	4,232	219	5%	8,464
% increase	4		10.3%							10.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,197	5,791	-	1,456	3,503	2,895	608	21%	5,791
Pension and UIF Contributions		779	783	-	273	524	391	133	34%	783
Medical Aid Contributions		249	307	-	71	142	153	(11)	-7%	307
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		831	450	-	485	485	225	260	116%	450
Motor Vehicle Allowance		942	972	-	243	486	486	-	-	972
Cellphone Allowance		117	96	-	31	59	48	11	23%	96
Housing Allowances		130	138	-	33	66	69	(3)	-4%	138
Other benefits and allowances		58	91	-	15	32	45	(13)	-29%	91
Payments in lieu of leave		425	-	-	92	219	-	219	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		102	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,830	8,628	-	2,699	5,517	4,314	1,203	28%	8,628
% increase	4		-2.3%							-2.3%
Other Municipal Staff										
Basic Salaries and Wages		96,547	120,847	-	26,625	53,067	60,424	(7,357)	-12%	120,847
Pension and UIF Contributions		17,949	22,595	-	4,963	9,927	11,298	(1,370)	-12%	22,595
Medical Aid Contributions		13,376	17,647	-	3,573	7,162	8,824	(1,662)	-19%	17,647
Overtime		14,596	5,460	-	2,751	6,185	2,730	3,454	127%	5,460
Performance Bonus		8,080	9,400	-	8,534	8,612	4,700	3,912	83%	9,400
Motor Vehicle Allowance		4,579	4,659	-	1,298	2,595	2,329	266	11%	4,659
Cellphone Allowance		248	271	-	91	170	136	34	25%	271
Housing Allowances		504	614	-	127	255	307	(52)	-17%	614
Other benefits and allowances		4,388	3,665	-	1,075	2,221	1,833	388	21%	3,665
Payments in lieu of leave		404	-	-	210	219	-	219	-	-
Long service awards		1,794	1,027	-	140	228	514	(285)	-56%	1,027
Post-retirement benefit obligations	2	9,969	2,101	-	621	1,250	1,050	200	19%	2,101
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,101	40	-	100	233	20	213	1053%	40
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		173,534	188,329	-	50,108	92,124	94,164	(2,040)	-2%	188,329
% increase	4		8.5%							8.5%
Total Parent Municipality		190,036	205,420	-	54,822	102,092	102,710	(618)	-1%	205,420

2.7 Supporting Table SC9 Actuals and revised targets for cash receipts - M06 - Quarter 2

Description	Budget Year 2023/24												2023/24 Medium Term Revenue Expenditure Framework			
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget 2023	Budget 2024	Budget 2025	
R thousands	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																
Property rates	11,503	13,436	11,063	11,870	13,471	10,937	35,659	35,659	35,659	35,659	35,659	35,659	135,659	142,560	149,680	
Service charges - electricity revenue	6,371	9,316	7,754	10,454	6,400	6,228	27,496	27,496	27,496	27,496	27,496	27,496	93,812	108,820	127,320	
Service charges - water revenue	3,171	3,363	3,104	3,382	3,560	3,150	17,886	17,886	17,886	17,886	17,886	17,886	66,977	71,162	76,490	
Service charges - sanitation revenue	939	1,032	941	1,138	1,147	1,030	4,936	4,936	4,936	4,936	4,936	4,936	18,319	19,570	21,330	
Service charges - refuse	1,365	1,530	1,421	1,483	1,449	1,345	7,941	7,941	7,941	7,941	7,941	7,941	29,796	31,610	33,880	
Rental of facilities and equipment	45	352	317	59	64	46	287	287	287	287	287	287	1,092	1,147	1,200	
Interest earned - external investments	581	779	822	863	920	861	1,811	1,811	1,811	1,811	1,811	1,811	6,892	7,236	7,600	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	27	29	13	3	11	11	52	52	52	52	52	52	199	209	220	
Licences and permits	162	111	203	216	354	1,386	4,388	4,388	4,388	4,388	4,388	4,388	16,692	17,520	18,400	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating	3,013	19,273	96,757	19,727	-	42,845	1,419	1,419	101,610	1,419	1,419	1,419	137,300	146,960	152,290	
Other revenue	7,906	4,998	7,311	6,304	3,658	19,524	5,533	5,533	5,533	5,533	5,533	5,533	21,866	22,120	22,400	
Cash Receipts by Source	35,085	54,219	129,706	55,500	31,035	87,362	107,405	107,405	207,599	107,405	107,405	107,405	528,601	568,942	610,840	
Other Cash Flows by Source																
Transfer receipts - capital	10,096	371	9,000	16,234	2,555	6,368	-	-	-	-	-	-	62,156	46,860	62,760	
Contributions & Contributed assets	-	-	-	-	-	-	124	124	124	124	124	124	1,486	-	-	
Proceeds on disposal of PPE	-	10	174	78	28	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits	21	33	22	31	32	26	19	19	19	19	19	19	59	59	59	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	45,202	54,633	138,902	71,843	33,649	93,755	107,544	107,544	207,733	107,544	107,544	107,544	592,304	615,862	673,660	
Cash Payments by Type																
Employee related costs	15,610	15,985	17,145	14,967	15,436	24,582	53,369	53,369	53,369	53,369	53,369	53,369	196,957	214,560	228,900	
Remuneration of councillors	-	-	-	677	677	677	2,233	2,233	2,233	2,233	2,233	2,233	8,464	8,920	9,400	
Interest paid	-	-	137	-	-	-	24	24	24	24	24	24	196	89	-	
Bulk purchases - Electricity	8,713	11,520	11,976	10,309	9,550	8,072	24,078	24,078	24,078	24,078	24,078	24,078	90,944	96,210	101,780	

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Acquisition - Water & other inventory	5,710	6,032	4,585	6,967	3,653	5,103	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	9,783	15,264	7,733	26,787	26,787	26,787	26,787	26,787	26,787	26,787	102,120	106,863	112,380
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	12,561	6,578	7,841	7,012	10,002	8,147	14,757	14,757	14,757	14,757	14,757	14,757	14,757	56,443	58,863	61,777
Cash Payments by Type	55,960	52,034	55,732	49,715	54,583	54,315	134,335	134,335	134,335	134,335	134,335	134,335	134,335	504,977	537,854	569,191
Other Cash Flows/Payments by Type																
Capital assets	1,968	2,585	8,094	7,334	18,263	19,041	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	-	-	-	-	-	977	-	-	-	-	1,477	977	-
Other Cash Flows/Payments	-	-	-	35	42	34	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	57,928	54,619	64,834	57,084	72,888	73,390	155,557	155,557	156,521	155,557	155,557	155,557	155,557	598,373	619,009	651,757
NET INCREASE/(DECREASE) IN CASH HELD	(12,726)	14	74,068	14,759	(39,239)	20,366	(48,013)	(48,013)	51,200	(48,013)	(48,013)	(48,013)	(48,013)	(6,069)	(3,141)	21,900
Cash/cash equivalents at the month/year beginning:	67,235	54,509	54,523	128,591	143,350	104,111	124,477	76,464	28,451	79,657	31,644	(16,369)	67,235	61,166	61,166	58,024
Cash/cash equivalents at the month/year end:	54,509	54,523	128,591	143,350	104,111	124,477	76,464	28,451	79,657	31,644	(16,369)	(64,382)	61,166	58,024	58,024	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 - M06 - Quarter 2

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	586	20,875	–	1,492	1,492	20,875	19,383	92.9%	2%
August	(131)	53,840	–	1,639	3,131	74,715	71,583	95.8%	4%
September	10,897	478	–	7,237	10,368	75,192	64,824	86.2%	13%
October	4,588	898	–	5,322	15,690	76,090	60,399	79.4%	20%
November	23,833	53	–	16,636	32,326	76,142	43,816	57.5%	40%
December	2,692	1,663	–	15,591	47,917	77,805	29,888	38.4%	60%
January	4,355	13	–	–	–	77,817	–	–	–
February	6,707	363	–	–	–	78,180	–	–	–
March	11,751	1,213	–	–	–	79,392	–	–	–
April	19,401	13	–	–	–	79,405	–	–	–
May	13,658	13	–	–	–	79,417	–	–	–
June	47,795	513	–	–	–	79,930	–	–	–
Total Capital expenditure	146,133	79,930	–	47,917					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of December amounts to R15 591 million.
- The year-to-date actual expenditure incurred is R47 917 million whilst the year-to-date budget is R77 805 million that gives 38.4% variance.

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - Quarter 2

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class - M06 - Quarter 2

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		55,022	9,297	-	3,123	3,972	8,797	4,825	54.8%	9,297
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		1,986	300	-	-	-	300	300	100.0%	300
Power Plants		-	300	-	-	-	300	(300)	(0)	300
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		1,852	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		134	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		9,041	840	-	670	729	340	(389)	-114.5%	840
Dams and Weirs		6,897	500	-	576	576	-	576	-	500
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		1,941	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	40	-	17	17	40	(23)	(0)	40
Bulk Mains		10	150	-	-	29	150	(121)	(0)	150
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		193	150	-	77	107	150	(43)	(0)	150
Sanitation Infrastructure		43,985	8,057	-	2,453	3,243	8,057	4,814	59.7%	8,057
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		22,871	-	-	-	-	-	-		-
Outfall Sewers		21,114	8,057	-	2,453	3,243	8,057	(4,814)	(0)	8,057
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		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Sand Pumps</i>		-	-	-	-	-	-	-	-	-
<i>Piers</i>		-	-	-	-	-	-	-	-	-
<i>Revetments</i>		-	-	-	-	-	-	-	-	-
<i>Promenades</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		10	100	-	-	-	100	100	100.0%	100
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		10	100	-	-	-	100	(100)	(0)	100
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>PurIs</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		13,444	350	-	-	-	350	350	100.0%	350
Operational Buildings		13,444	350	-	-	-	350	350	100.0%	350
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		13,444	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	350	-	-	-	350	(350)	(0)	350
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	68,466	9,647	-	3,123	3,972	9,147	5,175	56.6%	9,647

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class- M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	Years 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		30	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		30	-	-	-	-	-	-	-	-
Drainage Collection		30	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	43	55	-	(55)	-	-
Operational Buildings		-	-	-	43	55	-	(55)	-	-
Municipal Offices		-	-	-	43	55	-	55	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
<i>Water Rights Effluent</i>		-	-	-	-	-	-	-		-
<i>Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		35	40	-	13	29	40	11	27.4%	40
Computer Equipment		35	40	-	13	29	40	(11)	(0)	40
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	65	40	-	56	84	40	(44)	-110.1%	40

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		14,214	26,401	-	8,508	10,454	13,200	2,746	20.8%	26,401
Infrastructure										
Roads Infrastructure		236	80	-	180	180	40	(140)	-350.0%	80
Roads		236	80	-	180	180	40	140	0	80
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		852	350	-	573	678	175	(503)	-287.3%	350
Drainage Collection		852	350	-	573	678	175	503	0	350
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,548	18,408	-	6,152	6,418	9,204	2,786	30.3%	18,408
Dams and Weirs		83	100	-	44	83	50	33	0	100
Boreholes		135	166	-	40	75	83	(8)	(0)	166
Reservoirs		71	65	-	-	-	33	(33)	(0)	65
Pump Stations		769	1,277	-	193	267	639	(372)	(0)	1,277
Water Treatment Works		6,490	16,799	-	5,875	5,993	8,400	(2,407)	(0)	16,799
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,131	813	-	175	398	407	9	2.2%	813
Pump Station		1,131	813	-	175	398	407	(9)	(0)	813
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,447	6,750	-	1,428	2,781	3,375	594	17.6%	6,750
Landfill Sites		4,447	6,750	-	1,428	2,781	3,375	(594)	(0)	6,750
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		(114)	150	-	49	49	75	26	34.8%	150
Community Facilities		(114)	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purts		(114)	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	150	-	49	49	75	26	34.8%	150
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	150	-	49	49	75	(26)	(0)	150
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		148	39	-	21	51	19	(32)	-164.9%	39
Revenue Generating		148	39	-	21	51	19	(32)	-164.9%	39
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		148	39	-	21	51	19	32	0	39
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,840	2,792	-	1,353	2,573	1,396	(1,177)	-84.3%	2,792
Operational Buildings		4,840	2,792	-	1,353	2,573	1,396	(1,177)	-84.3%	2,792
Municipal Offices		4,840	2,792	-	1,353	2,573	1,396	1,177	0	2,792
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		14	62	-	17	17	31	14	45.1%	62
Computer Equipment		14	62	-	17	17	31	(14)	(0)	62
<u>Furniture and Office Equipment</u>		44	177	-	2	26	89	63	70.9%	177
Furniture and Office Equipment		44	177	-	2	26	89	(63)	(0)	177
<u>Machinery and Equipment</u>		2,692	4,104	-	1,276	1,879	2,052	173	8.4%	4,104
Machinery and Equipment		2,692	4,104	-	1,276	1,879	2,052	(173)	(0)	4,104
<u>Transport Assets</u>		3,538	4,966	-	1,523	2,838	2,483	(355)	-14.3%	4,966
Transport Assets		3,538	4,966	-	1,523	2,838	2,483	355	0	4,966
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	25,376	38,691	-	8,200	17,887	19,345	1,458	7.5%	38,691

2.12 Supporting Table SC13d Depreciation by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		38,326	37,664	-	9,864	19,730	18,832	(899)	-4.8%	37,664
Roads Infrastructure		14,272	14,177	-	3,686	7,378	7,089	(289)	-4.1%	14,177
Roads		14,028	14,172	-	3,535	7,077	7,086	(9)	(0)	14,172
Road Structures		243	5	-	149	298	2	296	0	5
Road Furniture		0	-	-	1	3	-	3	-	-
Capital Spares		1	1	-	0	1	1	0	0	1
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,753	3,784	-	947	1,894	1,892	(2)	-0.1%	3,784
Power Plants		37	37	-	9	18	18	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		352	352	-	89	178	176	1	0	352
MV Substations		637	655	-	158	316	327	(11)	(0)	655
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	-	3	6	6	0	0	12
LV Networks		93	97	-	25	49	49	0	0	97
Capital Spares		2,623	2,631	-	663	1,326	1,316	11	0	2,631
Water Supply Infrastructure		14,335	14,163	-	3,677	7,351	7,081	(270)	-3.8%	14,163
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	-	9	19	18	0	0	37
Reservoirs		27	27	-	7	14	14	0	0	27
Pump Stations		746	576	-	240	480	288	192	0	576
Water Treatment Works		11,357	11,469	-	2,862	5,722	5,735	(13)	(0)	11,469
Bulk Mains		132	20	-	45	91	10	81	0	20
Distribution		1,743	1,741	-	440	879	870	9	0	1,741
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		47	47	-	12	24	24	0	0	47
Capital Spares		245	245	-	62	124	122	2	0	245
Sanitation Infrastructure		5,966	5,540	-	1,554	3,107	2,770	(337)	-12.2%	5,540
Pump Station		278	20	-	98	196	10	186	0	20
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		5,131	4,964	-	1,316	2,630	2,482	148	0	4,964
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		557	556	-	140	281	278	3	0	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		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		417	416	-	105	210	208	(2)	-1.0%	416
Community Facilities		0	0	-	0	0	0	(0)	-5.3%	0
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	-	0	0	0	0	0	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		417	416	-	105	210	208	(2)	-1.0%	416
Indoor Facilities		64	64	-	16	32	32	0	0	64
Outdoor Facilities		269	269	-	68	136	135	1	0	269
Capital Spares		83	83	-	21	42	41	0	0	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,177	1,177	-	297	593	1,177	583	49.6%	1,177
Revenue Generating		1,177	1,177	-	297	593	1,177	583	49.6%	1,177
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,177	1,177	-	297	593	1,177	(583)	(0)	1,177
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,141	4,097	-	1,100	2,198	2,049	(150)	-7.3%	4,097
Operational Buildings		4,141	4,097	-	1,100	2,198	2,049	(150)	-7.3%	4,097
Municipal Offices		4,127	4,083	-	1,096	2,191	2,042	150	0	4,083
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	-	1	3	3	(0)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		8	9	-	2	4	4	0	0	9
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		41	60	-	5	8	30	22	71.9%	60
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		41	60	-	5	8	30	22	71.9%	60
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		41	60	-	5	8	30	(22)	(0)	60
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		518	543	-	178	351	271	(80)	-29.4%	543
Computer Equipment		518	543	-	178	351	271	80	0	543
Furniture and Office Equipment		510	690	-	132	276	345	69	19.9%	690
Furniture and Office Equipment		510	690	-	132	276	345	(69)	(0)	690
Machinery and Equipment		491	530	-	128	257	265	8	2.8%	530
Machinery and Equipment		491	530	-	128	257	265	(8)	(0)	530
Transport Assets		3,344	3,900	-	921	1,854	1,950	97	5.0%	3,900
Transport Assets		3,344	3,900	-	921	1,854	1,950	(97)	(0)	3,900
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	48,964	49,076	-	12,729	25,479	25,126	(352)	-1.4%	49,076

2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class - M06 - Quarter 2

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class			41,427	-	26,821	32,905	41,427	8,522	20.6%	41,427
Infrastructure		66,307								
Roads Infrastructure		15,832	11,427	-	6,438	9,402	11,427	2,025	17.7%	11,427
Roads		15,832	11,427	-	6,438	9,402	11,427	(2,025)	(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		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		14,073	-	-	3,250	3,250	-	(3,250)	#DIV/0!	-
Dams and Weirs		4,134	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		7,129	-	-	3,250	3,250	-	3,250	#DIV/0!	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2,810	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		36,402	30,000	-	17,133	20,253	30,000	9,747	32.5%	30,000
Pump Station		33,665	30,000	-	17,133	20,253	30,000	(9,747)	(0)	30,000
Reticulation		2,738	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q2

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		485	11,060	-	4,226	7,482	11,060	3,578	32.4%	11,060
Community Facilities		281	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		281	-	-	-	-	-	-	-	-
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		204	11,060	-	4,226	7,482	11,060	3,578	32.4%	11,060
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		204	10,960	-	4,214	7,470	10,960	(3,490)	(0)	10,960
Capital Spares		-	100	-	12	12	100	(88)	(0)	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		286	1,300	-	642	671	1,300	629	48.4%	1,300
Operational Buildings		286	1,300	-	642	671	1,300	629	48.4%	1,300
Municipal Offices		286	1,300	-	642	671	1,300	(629)	(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		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>		-	350	-	-	-	350	350	100.0%	350
Machinery and Equipment		-	350	-	-	-	350	(350)	(0)	350
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	67,078	54,137	-	31,689	41,058	54,137	13,079	24.2%	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 M06 - Quarter 2

Indigent Households - Monthly Free Basic Service Costs and Number of Beneficiaries

Free Basic Service Categories	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	FBS Cost
Rates	276,956	278,982	280,408	417,164	419,836	278,782	1,952,127
Service Charges	171,763	173,412	172,752	172,917	172,917	179,840	1,043,602
Water	1,085,651	1,098,882	1,597,406	1,121,783	1,113,049	1,061,932	7,078,702
Sewerage	1,111,285	1,116,412	1,116,714	1,116,412	1,115,206	1,050,971	6,627,000
Sanitation	231,544	80,315	127,269	84,344	86,492	50,499	660,463
Refuse	846,730	850,758	851,469	853,483	852,536	804,903	5,059,879
Electricity	578,407	585,362	578,177	588,314	590,904	576,830	3,497,994
Environmental Levy	215,964	216,982	217,167	217,721	217,506	205,482	1,290,821
Gel Fuel	258,967	386,624	680,709	325,404	327,839	328,497	2,308,041
Gel Stoves	-	-	290,780	-	-	-	290,780
TOTAL	4,777,267	4,787,729	5,912,850	4,897,542	4,896,285	4,537,736	29,809,409
MONTHLY NUMBER OF BENEFICIARIES							Average
Free Basic Service Categories	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Beneficiaries
Rates	5,238	5,262	5,267	5,366	5,325	5,016	31,474
Service Charges	1,042	1052	1,050	1,049	1,049	1,676	6,918
Water	7,486	7,037	7,670	7,050	7,075	6,560	42,878
Sewerage	3,685	3,702	3,703	3,702	3,698	3,485	21,975
Sanitation	383	130	206	157	160	94	1,130
Refuse	7,145	7,179	7,185	7,203	7,194	6,792	42,698
Electricity	5,717	5,758	5,692	5,628	5,519	5,550	33,864
Environmental Levy	7,005	7,038	7,044	7,062	7,055	6,665	41,869
Gel fuel issued	2,978	4,446	4,484	3,742	3,770	3,788	23,208
Gel Stoves	-	-	868	-	-	-	868

- Indigent Households who qualify to be indigent in line with the indigent policy are provided with Free basic service such as 6kl of Water, 50 Kwh electricity per month, water, sewer, electricity availability, rates and environmental levy which amounted to R29 809 409 for the 1st and 2nd quarters of the 2023/2024 financial year.
- Ndlambe Municipalities indigent register as of December 2023 have 6930 households registered as indigent households. Free basic services are funded through an equitable share.
- Indigent households in informal settlements / rural areas where limited or no electricity is available, are provided with alternative energy in the form of gel fuel and gel stoves. Gel stoves are provided annually, and gel fuel provided monthly.
- The alternative energy cost for the 1st and 2nd quarter amounted to R2 320 892 for Gel Fuel and R334 397 for Gel Stoves.

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

	Nov-23	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	4,603,791	109,052	593,343	3,825,207	334	334	-2,594	4,525,676
Rates (Monthly)	60,699,157	282,817	10,471,207	32,386,522	2,557,759	4,524,044	10,982,318	61,204,667
Service Charge	12,274,539	969,072	3,397,463	7,590,491	195,194	190,928	204,546	12,547,694
Water	82,457,157	855,027	8,687,675	52,876,917	4,571,014	5,643,671	3,185,811	75,820,116
Sewage	24,226,987	461,993	3,535,391	17,764,173	831,313	948,487	1,512,886	25,054,242
Sanitation	1,367,281	9,958	162,485	776,816	104,287	91,581	379,411	1,524,537
Refuse	32,662,123	458,246	6,667,742	22,262,799	947,264	1,162,138	1,949,412	33,447,601
Electricity	28,380,664	438,164	2,275,595	15,249,094	1,136,286	2,525,480	5,236,640	26,861,260
Housing	734,048	83,589	189,535	533,265	54,311	55,807	-131,461	785,046
Legal Fees	529,925	-27,065	214,612	343,376	-	-	-	530,923
Indigent Charge	16,235	5,131	7,185	3,918	-	-	-	16,235
Sundry	-2,453,323	52,481	429,046	82,815	-408,069	32,545	-2,312,296	-2,123,478
Environmental Levy	9,616,792	16,960	2,032,857	6,869,939	268,066	327,058	376,279	9,891,159
Undefined Category	-	-4,519	-	4,519	-	-	-	-
TOTAL: DEC 2023		3,710,907	38,664,137	160,569,851	10,257,758	15,502,072	21,380,952	250,085,677
TOTAL: NOV 2023	255,115,375	-	3,710,907	37,611,775	154,906,470	9,342,057	13,821,976	35,722,190
NON-INDIGENT DEBT DEC 2023			38,125,701	154,030,594	8,708,538	13,411,690	20,705,679	238,693,109
INDIGENT DEBT DEC 2023		-	538,436	6,539,257	1,549,220	2,090,382	675,273	11,392,568
ARREARS PER ADMIN UNIT:								
Ward 1 Kwanonkqubela	31,003,456	552,804	5,237,811	21,785,034	1,200,445	1,586,829	1,395,006	31,757,930
Ward 2 Boknes / C/Rocks / Alex	17,375,341	456,961	2,395,347	10,429,145	723,194	1,113,973	1,414,220	16,532,840
Ward 3 Boesmansriviermond	29,958,690	349,385	5,701,681	20,829,933	840,325	1,096,364	1,536,807	30,354,496
Ward 4 Kenton on Sea	25,152,444	65,321	4,282,845	16,975,454	885,898	1,635,902	1,945,105	25,790,525
Ward 5 Bathurst	22,746,464	497,067	5,702,958	15,433,446	705,731	936,892	521,184	23,797,279
Ward 6 S/field/Thornhill/Station Hill	16,822,432	74,087	3,204,584	11,007,995	712,494	921,329	1,361,122	17,281,610
Ward 7 Nemato	11,445,023	254,511	1,802,270	8,090,527	610,362	599,010	307,960	11,664,640
Ward 8 Mimosa / Nemato	12,309,859	335,024	1,819,255	8,909,661	531,306	716,303	276,048	12,587,597
Ward 9 Nemato	43,137,785	646,085	4,458,099	26,906,449	1,444,092	2,071,600	2,786,582	38,312,907
Ward 10 Port Alfred	45,163,880	479,662	4,059,285	20,202,206	2,603,910	4,823,870	9,836,919	42,005,853
TOTAL OUTSTANDING	255,115,375.22	3,710,906.96	38,664,137	160,569,851	10,257,758	15,502,072	21,380,952	250,085,677

3.2 Staff and councillor accounts M06 - Quarter 2

The two tables below show status of councilors and staff accounts, aging and recovery and arrear recovery method. A total of 351 employees owes R564 504.86 while 21 councilors arrears amount to R116 087.23. The bulk of the outstanding debt is on current to 30 days.

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at DEC 2023
351	Staff on Age Analysis Coded as staff	564,504.86
302	Staff with current balance paying through staff deduction	251,064.73
9	Accounts with credit balances	- 15,287.87
19	Staff with arrears with valid arrangements in place (Balance is R 113 432.74 of which R 28 041.82 relates to current for DECEMBER 2023 which is paid monthly and instalments towards arrears is R15 006.24(debt will be settled in 0-20 months)	113,432.74
6	Staff with arrears with arrangements towards arrears but repayment periods is from 26-563 months therefor arrangements is not valid, but staff member cannot afford more. Balance of these staff debtors' arrears is R107 135.39 of which current is R6 720 and instalment towards arrears amounts to R808.28 (debt will be paid back between 26-563 months).	107,135.39
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.	20,291.46
14	Staff accounts with queries to be resolved during JANUARY 2024	87,868.41
351		564,504.86

REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at DEC 2023
21	Councilors on Age Analysis Coded as councilors	116,087.23
18	Councilors in current balance - paying by staff deduction	11,120.14
0	Accounts with credit balances	-
2	2 x Councilor's account number 5004031&40067650 in arrears with valid arrangement in place towards arrears. Arrears will be paid within 11 months	95,486.17
0	1 x Councilor (40067650) paying current in full and has arrangements in place that is not valid as repayment will take up to 12 months. This is all the Councilors can afford total monthly payment over R5000 every month.	-
1	Staff accounts with queries to be resolved during JANUARY 2024	9,480.92
21		116,087.23

3.3 Collection rate M06 - Quarter 2

Ndlambe collection levels: 2023/2024

The table below reflects the collection rate of the municipality for the 2nd quarter ending in December.

	July	Aug	Sep	Oct	Nov	Dec
Collection Rate	76.8%	68.2%	77.2%	78.1%	80.3%	53.1%
Collection Rate Quarterly			74.1%			70.5%

Property rates Income Forgone for December

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	1197155300	0.0139	1386705.44	75	10	1074697.49	-	0	0	- 1,074,697.49
'000242	30% PRIVATE OWNED TOWN MONTHL	272532800	0.0139	315684.01	30	10	-114611.16	15000	-5926.58	0	- 120,537.74
'000243	30% ECO-VILLAGE(ESTATE) MONTHL	98946136	0.0139	114612.55	30	10	-41197.87	15000	-3267.44	0	- 44,465.31
'000244	30% ECO-TOURISM FARM MONTHLY R	560324000	0.0139	649042.15	30	10	-237398.22	15000	-7426.94	0	- 244,825.16
'000245	RATES PUBLIC SERVICE INFRASTRU	46942326		0	0	0	0		0	0	-
'000246	100% PRIVATE ROAD REBATE	2400000	0.0139	2780	100	0	-2780		0	0	- 2,780.00
'000247	MUNICIPAL OWNED PROPERTY RATES	318319915	0.0139	368720.06	100	0	-368720.06		0	0	- 368,720.06
'000248	PLACE OF PUBLIC WORSHIP/CHURCH	68208000	0.0139	79007.67	100	0	-79007.67		0	0	- 79,007.67
'000249	PUBLIC BENEFIT ORGANISATION	1420000	0.0139	1644.83	100	0	-1644.83		0	0	- 1,644.83
'000270	45% RETIRED/DISABLED RATES REB	25111000	0.0139	29086.91	45	10	0	15000	-417.12	-14478.23	- 14,895.35
'000271	35% PENSIONERS/DISABILITY RATE	22490000	0.0139	26050.95	35	10	0	15000	-278.08	-10695.78	- 10,973.86
'000272	25% PENSIONERS/DISABILITY RATE	45064000	0.0139	52199.18	25	10	0	15000	-643.06	-16755.83	- 17,398.89
'000280	10% RESIDENTIAL RATES REBATE	10372817615	0.0139	12015192.69	10	0	1178043.38	15000	-234829.3	0	- 1,412,872.68
TOTAL	Property rates Income Forgone= (L4:L16)										- 2,318,121.55

3.4 Insurance report M03 - Quarter 2

The report seeks to give a clear background on insurance claims and current claim status for the financial period 2023/2024 2nd quarter.

	Directorate	Description of the Incident	Police Details	Date of incident	Date reported	Fleet/Erf No	Replacement quote/Cost	Claim No.	Type of Claim
1	SPEAKER	CLLR 's STOLEN LAPTOP AND CELLPHONE	CASE NO 76/07/2023 PORT ALFRED 12/07/2022	29/07/2023	30/08/2023	M9NOCX20 M89938B SERIAL NO	12 623.55	AIP344784	PROPERTY LOSS AND DAMAGE
2	INFRASTRUCTURE-WW	JKD270EC TOYOTA HILUX WATER WORKS FOREMAN DRIVER LOST CONTROL ON LOOSE STONES AND BUMPED GRILL, DOOR HANDLE AND TAILLIGHT	CASE NO 1489/08/2023 NEMATO POLICE STATION	28/08/2023	01/09/2023	266	53 095.50	AIP344934 AON001- 00054834	MOTOR CLAIM
3	INFRASTRUCTURE-ROADS	JMG996EC TOYOTA HILUX DRIVER REVERSED INTO THIRD PARTY, SUZUKI VEHICLE	CASE NO AR 07/08/2023 087606 KENTON ON SEA POLICE STATION	07/08/2023	01/09/2023	417	MINOR DAMAGE TO NDLAMBE VEHICLE LESS THAN EXCESS	AIP344922 AON001- 00054812	MOTOR CLAIM
4	COMMUNITY PROTECTION	KDY705EC TOYOTA LDV FOREMAN DRIVER WAS DRIVING TOWARDS A 4 WAY STOP AND A VEHICLE BELONGING TO A THIRD PARTY BUMPED INTO HIM NO DAMAGE TO MUNICIPAL VEHICLE	CASE NO 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	12/09/2023	09/10/2023	151	BRUNO'S PANELBEATER S R 23 901.99	AIP347997	MOTOR VEHICLE THIRD PARTY

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6	INFRASTRUCTURE- WATERWORKS	JKD270EC TOYOTA HILUX DRIVER WAS REVERSING INTO A PARKING AT PICK N PAY AND BUMPED ANOTHER VEHICLE	CASE AR NO 08/09/2023 NEMATO - PORT ALFRED	19/09/2023	11/10/2023	266	NO DAMAGE TO NDLAMBE'S VEHICLE		MOTOR VEHICLE THIRD PARTY
7	CORPORATE SERVICES	CANNON ROCKS COMMUNITY HALL ONE PILLAR THAT SUPPORTS THE ROOF OF ENTRANCE FOYER AS WELL AS THE TIMBER SUPPORT BEAM WERE DAMAGED BY A VEHICLE	CASE REF NO 07/10/2023 ALEXANDRIA POLICE STATION ON 02/10/2023	29- 30/09/2023	25/10/2023	Erf 199 CANNON ROCKS	MARTIN'S REPAIRS R 6.500.00	AIP 350221 AON001- 00061637	PROPERTY LOSS AND DAMAGE
8	COMMUNITY PROTECTION	KELLY'S BEACH ABLUTION BLOCK WATER LEAK CAN NOT BE DETECTED	N/A	23/10/2023	26/10/2023	L077529		AIP350126 AON001- 00061552	PROPERTY LOSS AND DAMAGE
9	FINANCE	JVM338EC TOYOTA HILUX FLEET 200 G4S TRUCK REVERSED INTO VEHICLE	CASE REF NO 23/10/2023	25/10/2023	03/11/2023	200	BRUNO'S PANELBEATER S R 24 132.68	AIP350957 AON001- 00062521	MOTOR CLAIM
10	COMMUNITY PROTECTION - REFUSE	HMV935EC FORD RANGER 2015 STONE DAMAGED RADIATOR AND SEEMS THAT THE ENGINE WAS DAMAGED DRIVER SANDILE KAM	OB NO 1568/11/2023	12/11/2023	29/11/2023	405	EASTERN CAPE MOTORS 28 MAIN STREET, PORT ALFRED	AIP353882 AON001- 000664784	MOTOR CLAIM
11	INFRASTRUCTURE- BUILDING	MUNICIPAL WORKER WAS PARKED AT TRAFFIC DEPT WHEN PRIVATE VEHICLE REVERSED INTO HIS BACK	07/12/2023, PORT ALFRED	06/12/2023	14/12/2023	203	BRUNO'S PANELBEATER R 30 065.38		MOTOR CLAIM
12	COMMUNITY PROTECTION - REFUSE	JFM102EC FLEET 93 FAW TRUCK STATION HILL 14:45 TRANSFERRING REFUSE BAGS FROM THE OTHER VEHICLE	AR 21/12/2023 PORT ALFRED	19/12/2023	02/01/2024	93	NO DAMAGE TO THIS VEHICLE		
13	COMMUNITY PROTECTION - REFUSE	FLEET 109 KDV937EC WAS HIT BY NDLAMBE'S FLEET 93	AR 21/12/2023	19/12/2023	02/01/2024	109	BRUNO'S PANELBEATER R 30 544.45		MOTOR CLAIM

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14	COMMUNITY PROTECTION - REFUSE	DRIVER OF FLEET 121 JPF877EC UD CRONER SKIP TRUCK TRAVELLING ON R72 NEAR KLIPFONTEIN BEHIND TAXI WHICH TURNED OF INFRONT OF ME	OB 827/12/2023 KENTON ON SEA 17/12/2023	17/12/2023	09/01/2024	121	BRUNO'S PANELBEATER R 65 060.74	AIP 356528 AON001-00070456	MOTOR CLAIM
14	COMMUNITY PROTECTION - REFUSE	DRIVER OF FLEET 121 JPF877EC SKIP TRUCK TRAVELLING ON R72 NEAR KLIPFONTEIN BEHIND TAXI WHICH TURNED OF INFRONT OF ME	OB 827/12/2023 KENTON ON SEA 17/12/2023	17/12/2023	09/01/2024	121	BRUNO'S PANELBEATER R 65 060.74	AIP 356528 AON001-00070456	MOTOR CLAIM

- The above outlines the claims that were reported to Gaudrisk insurance company. The municipality has paid the insurance premiums of R1 967 thousand for quarter 2 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.

3.6 Fruitless and wasteful expenditure M06 - Quarter 2

Inv Date	Supplier / Creditor	Payment number	Invoice	Description of payment	Total amount of potential fruitless & wasteful exp	Amount retrieved/recovered	Evidence / Proof of Recovery	Date of recovery	Total fruitless and wasteful expenditure	Comment
Jul-23	None									
Aug-23	None									
Sep-23	None									
Oct-23	T. Tana	EF006151 - 0010	2102304	Donation	R30,000.00	R22,500.00	00882153 and 11/10/2023	17/11/2023 and 11/10/2023	R7,500.00	Donation should have been paid to Ukhanyo Sec School and not T. Tana. Banking details were changed on request per previous donation but never changed back to the school's bank details.
Nov-23	None								R0.00	
Dec-23	None								R0.00	

The table above reflects the fruitless and wasteful expenditure incurred for quarter 2.

3.7 Electricity and Water Losses M06 - Quarter 2

2023 -2024 ELECTRICITY PURCHASES AND SALES (KWH)									
Town	Description	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Alexandria	Purchases(kWh)	483,238.25	476,591.50	424,227.50	423,276.50	470,217.50	451,303.75	2,728,855.00	
	Total Sales	273,718.15	337,860.91	287,469.59	312,641.17	783,411.89	236,893.47	2,231,995.20	
	Sales(kWh)- Mun. Readings	43,988.00	117,684.00	86,637.00	87,481.00	547,597.00	-36,766.00	846,621.00	
	Sales (kWh)- CDR Readings	36,952.44	27,023.30	26,127.48	25,957.46	50,054.68	68,365.46	234,480.82	
	Prepaid (kWh)	168,237.90	168,613.80	150,165.30	174,662.90	161,220.40	180,754.20	1,003,654.50	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	147,238.88	
	Unmeterd - pumps	-	-	-	-	-	-	-	
	Lost (kWh)	209,520.10	138,730.59	136,757.91	110,635.33	-313,194.39	214,410.28	496,859.80	
	Loss %	43%	29%	32%	26%	-67%	48%	18%	
	Port Alfred	Purchases(kWh)	2,827,962.20	2,718,505.63	2,717,744.44	3,645,056.99	2,759,030.01	3,112,221.83	17,780,521.10
		Total Sales	2,634,181.34	2,364,064.26	2,119,899.62	2,599,619.70	2,395,061.76	2,384,506.03	14,497,332.73
Sales(kWh)- Mun. Readings		1,151,523.60	971,313.00	756,716.00	1,073,156.00	1,024,700.00	857,409.00	5,834,817.60	
Sales(kWh)- CDR Readings		700,367.43	596,324.45	617,937.21	712,606.09	631,647.84	667,898.22	3,926,781.24	
Prepaid (kWh)		690,300.60	704,437.10	653,256.70	721,867.90	646,724.20	767,209.10	4,183,795.60	
Unmetered - streetlights(kwh)		74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	446,259.21	
Unmeterd - pumps(kwh)		17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	105,679.08	
Lost (kWh)		193,780.86	354,441.37	597,844.82	1,045,437.29	363,968.25	727,715.80	3,283,188.37	
Loss %		7%	13%	22%	29%	13%	23%	18%	
Overall	Purchases(kWh)	3,311,200.45	3,195,097.13	3,141,971.94	4,068,333.49	3,229,247.51	3,563,525.58	20,509,376.10	
	Total Sales	2,907,899.50	2,701,925.18	2,407,369.21	2,912,260.88	3,178,473.65	2,621,399.51	16,729,327.93	
	Sales(kWh)- Mun. Readings	1,195,511.60	1,088,997.00	843,353.00	1,160,637.00	1,572,297.00	820,643.00	6,681,438.60	
	Sales(kWh)- CDR Readings	737,319.87	623,347.75	644,064.69	738,563.55	681,702.52	736,263.68	4,161,262.06	
	Prepaid (kWh)	858,538.50	873,050.90	803,422.00	896,530.80	807,944.60	947,963.30	5,187,450.10	
	Total Unmetered streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	593,498.09	
	Total Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	105,679.08	
	Lost (kWh)	403,300.95	493,171.95	734,602.73	1,156,072.61	50,773.86	942,126.07	3,780,048.17	
	Loss %	12%	15%	23%	28%	2%	26%	18%	

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

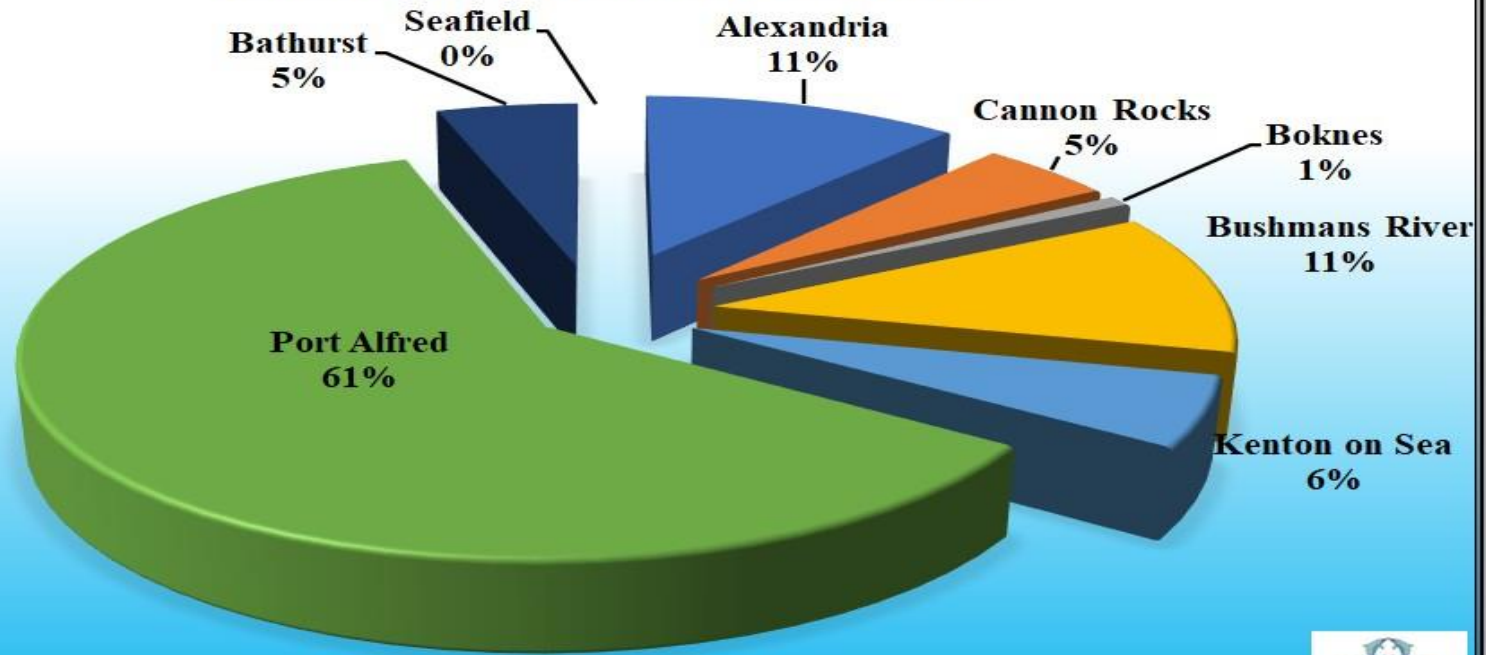
**Summary of the Overall Bulk Water Supply and Non-Revenue Water Estimates for December 2023
Ndlambe Local Municipality Combined Water Supply and NRW Estimates**

Total Combined Ndlambe		YTD Total	2023					
			July	August	September	October	November	December
Combined Values for Entire Ndlambe Region	Total supply Metered	487 284	236 422	250 862	171 567	243 166	248 862	254 882
	Total Billed	324 117	156 039	168 078	109 091	153 100	154 900	163 961
	Estimated Potable NRW	34%	34%	33%	36%	37%	38%	36%
	Total Average Daily Demand	8 519 Kl/day	8 485 Kl/day	7 428 Kl/day	4 305 Kl/day	8 349 Kl/day	8 550 Kl/day	5 401 Kl/day
	Average No. of Registered Meter	16 315	16 306	14 175	16 176	15 900	16 321	16 175
	Average Usage per Meter	9 Kl/m	9 Kl/m	9 Kl/m	7 Kl/m	10 Kl/m	9 Kl/m	9 Kl/m
	Average No. of Zero Meter	5 356	5 388	4 623	5 922	5 190	5 290	5 823
	Ave. Daily Usage/Meter excl Zero Meters	404	415 l/d	392 l/d	307 l/d	449 l/d	449 l/d	305 l/d

Extract from the Ndlambe local municipality's water losses report – December 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



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

3.8 Cost containment report M06 - Quarter 2

Measures	Year to date Budget '000	Q1 '000	Q2 '000	Q2 Savings '000
Use of Consultants	18,549	7,578	8,284	2,687
Vehicles used for political office-bearers				–
Travel and subsistence	1,663	489	442	732
Domestic accommodation (Included with Travel)	938	408	262	268
Sponsorships. events	812	449	801	(438)
Catering	405	305	260	(160)
Entertainment MM, CFO, Mayor and Technical Manager	97	17	24	56
Communication	1,960	779	988	193
Conference, meetings and study tours	282	69	42	171
Other related expenditure				–
Total	24,031	9,778	10,259	3,993

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

3.9 mSCOA roadmap M06 - Quarter 2

Mscoa 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 Pla	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 2 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)

R DUMEZWENI

DATE