

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2023/2024

REPORTING PERIOD: 3rd QUARTER

TABLE OF CONTENTS

Glossary of Terms

Introduction.....5

PART 1: IN - YEAR REPORT.....6

1. IN YEAR BUDGET STATEMENT TABLES.....6

1.1 Summary /overview.....6

1.2 Financial performance.....8

1.3 Capital expenditure.....13

1.4 Financial position.....14

1.5 Cash flow statement.....16

PART 2: SUPPORTING TABLES.....18

2.1 Debtor’s age analysis.....18

2.2 Aged creditors.....19

2.3 Investment portfolio.....21

2.4 Transfers and grants receipts.....22

2.5 Transfers and grants expenditure.....23

2.6 Councillor’s and staff benefits.....25

2.7 Actuals and revised targets for cash receipts.....26

2.8 Capital expenditure trend.....28

2.9 Capital expenditure on new assets by class.....29

2.10 Capital expenditure on renewal of existing assets by class.....32

2.11 Expenditure on repairs and maintenance.....35

2.12 Depreciation by asset class.....38

2.13 Capital expenditure on upgrading of existing assets by asset class.....41

PART 3: SUPPORTING INFORMATION.....44

3.1 Indigent Households.....44

3.2 Staff and councillor’s accounts.....46

3.3 Collection rate.....47

3.4 Insurance.....49

3.5 irregular, fruitless and wasteful expenditure.....52

3.6 Electricity and water losses.....54

3.7 Cost containment.....58

3.8 mSCOA road map.....59

Quality certification.....60

GLOSSARY OF TERMS

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

MIG - Municipal Infrastructure grant- Conditional grant capital in nature

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

EPWP -Expanded Public Works Programme

FMG - Financial Management Grant

NRW- Non-Revenue Water

mSCOA- Municipal Standard chart Of Accounts

INTRODUCTION

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

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

LEGISLATIVE FRAMEWORK

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

EXECUTIVE SUMMARY

The executive summary presented is aimed at providing Council with a high-level overview of the trading results for the period quarter 3 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 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	143,573	154,154	154,154	36,108	110,584	115,615	(5,031)	-4%	154,154
Service charges	181,743	206,426	206,426	50,029	144,074	154,819	(10,746)	-7%	206,426
Investment revenue	7,977	6,893	6,893	2,779	7,691	5,170	2,521	49%	6,893
Transfers and subsidies - Operational	128,498	137,300	224,552	46,491	183,806	188,757	(4,951)	-3%	224,552
Other own revenue	42,093	45,079	45,093	10,368	27,938	33,830	(5,892)	-17%	-
Total Revenue (excluding capital transfers and contributions)	503,884	549,852	637,118	145,775	474,092	498,191	(24,099)	-5%	637,118
Employee costs	184,822	196,957	196,578	45,053	142,694	147,346	(4,651)	-3%	196,578
Remuneration of Councillors	7,671	8,464	9,084	2,015	6,466	6,596	(130)	-2%	9,084
Depreciation and amortization	51,754	49,076	49,076	12,658	38,136	37,101	1,035	3%	49,076
Interest	7,967	196	196	85	154	196	(41)	-21%	196
Inventory consumed and bulk purchases	136,643	121,829	120,694	35,159	97,355	90,785	6,570	7%	120,694
Transfers and subsidies	4,529	3,980	4,497	1,058	3,813	3,447	366	11%	4,497
Other expenditure	175,697	180,269	268,120	46,392	159,863	207,435	(47,572)	-23%	268,120
Total Expenditure	569,082	560,770	648,245	142,419	448,482	492,906	(44,423)	-9%	648,245
Surplus/(Deficit)	(65,198)	(10,918)	(11,126)	3,356	25,610	5,285	20,325	385%	(11,126)
Transfers and subsidies - capital (monetary allocations)	141,420	63,644	169,766	21,134	70,785	156,602	(85,817)	-55%	169,766
Transfers and subsidies - capital (in-kind)	113	-	-	411	411	-	411	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	76,335	52,726	158,640	24,901	96,807	161,887	(65,081)	-40%	158,640
Surplus/ (Deficit) for the year	76,335	52,726	158,640	24,901	96,807	161,887	(65,081)	-40%	158,640
Capital expenditure & funds sources									
Capital expenditure	146,150	79,930	186,052	22,170	70,087	172,834	(102,747)	-59%	186,052
Capital transfers recognized	121,814	63,644	169,766	20,262	65,643	156,974	(91,331)	-58%	169,766
Borrowing	(2)	-	-	-	-	-	-	-	-
Internally generated funds	24,203	16,285	16,285	1,966	4,501	15,860	(11,359)	-72%	16,285
Total sources of capital funds	146,016	79,930	186,052	22,227	70,144	172,834	(102,690)	-59%	186,052
Financial position									
Total current assets	268,090	296,342	346,691		467,348				346,691
Total non-current assets	1,445,081	1,418,909	1,582,038		1,477,011				1,582,038
Total current liabilities	246,779	234,470	304,670		381,557				304,670
Total non-current liabilities	124,259	110,673	123,286		124,259				123,286
Community wealth/Equity	1,342,133	1,370,107	1,500,772		1,438,544				1,500,772
Cash flows									
Net cash from (used) operating	3,764	87,270	215,346	109,923	202,915	77,953	(124,962)	-160%	215,346
Net cash from (used) investing	159,256	(91,919)	(189,405)	(24,562)	(81,558)	(80,181)	1,377	-2%	(189,405)
Net cash from (used) financing	(2,290)	(1,477)	1,477	(431)	(1,439)	(973)	466	-48%	1,477
Cash/cash equivalents at the month/year end	238,516	22,620	94,654	-	187,154	64,034	(123,120)	-192%	94,654
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	32,851	15,529	12,378	9,345	10,256	8,998	8,571	0%	276,386
Creditors Age Analysis									
Total Creditors	353	-	-	-	-	-	-	0%	353

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

Revenue:

The actual year-to-date operational revenue for the 3rd quarter is R474,092 million and the year-to-date budget of R498,191 million and this reflects a negative variance of R24,099 million which is -5%. The year-to-date collection rate for the 3rd quarter ending in March is 77% vs the budgeted collection rate of 83%.

Operating Expenditure:

The year-to-date operational expenditure as at the 3rd quarter is R448,482 million, and the year-to-date budget is R492,906 million. This reflects an underspending of R44,423 million for the 3rd quarter ending in March.

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 R2,387 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 R3,909 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 3rd quarter ending in March is R70,087 million and the year-to-date capital grants transferred are R185,668 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 3rd quarter ending in March is R25,610 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 3rd quarter ending in March is 5% 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 March amount to R276,386 million compared to the previous quarter that was reflecting R259,659 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 3rd quarter ending in March reflect at R383 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) - M09 - Quarter 3

Description	Re f	2022/23	Budget Year 2023/24							Full Year
		Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	
R thousands	1									
Revenue - Functional										
Governance and administration		249,255	231,585	231,600	55,561	183,204	189,522	(6,318)	-3%	231,600
Executive and council		4,943	4,100	4,100	(53)	2,011	4,099	(2,087)	-51%	4,100
Finance and administration		244,312	227,485	227,499	55,605	181,184	185,424	(4,239)	-2%	227,499
Internal audit		-	-	-	8	8	-	8	-	-
Community and public safety		10,729	20,545	109,858	16,134	67,625	73,645	(6,020)	-8%	109,858
Community and social services		3,291	3,578	4,745	1,162	2,553	3,850	(1,297)	-34%	4,745
Sport and recreation		487	11,225	11,225	1,551	9,926	11,159	(1,233)	-11%	11,225
Public safety		3,137	1,900	3,010	374	2,433	2,985	(552)	-18%	3,010
Housing		1,860	1,948	88,984	12,587	52,063	53,788	(1,725)	-3%	88,984
Health		1,956	1,894	1,894	460	649	1,862	(1,213)	-65%	1,894
Economic and environmental services		23,826	20,784	20,784	3,075	19,008	18,586	422	2%	20,784
Planning and development		5,174	5,214	5,214	1,867	5,264	3,911	1,353	35%	5,214
Road transport		17,463	13,752	13,752	1,137	12,553	13,312	(759)	-6%	13,752
Environmental protection		1,189	1,818	1,818	70	1,190	1,364	(173)	-13%	1,818
Trading services		357,922	325,816	429,877	90,018	271,978	361,966	(89,989)	-25%	429,877
Energy sources		86,268	98,117	97,916	25,907	72,807	74,454	(1,647)	-2%	97,916
Water management		100,534	107,238	167,366	36,456	101,901	138,949	(37,048)	-27%	167,366
Waste water management		142,601	75,967	124,065	18,331	68,105	117,691	(49,587)	-42%	124,065
Waste management		28,520	44,494	40,531	9,323	29,165	30,872	(1,707)	-6%	40,531
Other	4	3,686	14,765	14,765	2,534	3,475	11,074	(7,599)	-69%	14,765
Total Revenue - Functional	2	645,418	613,496	806,885	167,321	545,289	654,793	(109,504)	-17%	806,885
Expenditure - Functional										
Governance and administration		152,269	153,490	155,686	34,250	109,985	117,489	(7,504)	-6%	155,686
Executive and council		41,821	46,363	46,616	10,369	33,708	34,724	(1,016)	-3%	46,616
Finance and administration		102,350	98,904	100,722	22,702	69,866	76,475	(6,609)	-9%	100,722
Internal audit		8,098	8,223	8,347	1,179	6,411	6,290	121	2%	8,347
Community and public safety		44,172	45,879	133,749	22,838	83,507	85,437	(1,930)	-2%	133,749
Community and social services		11,648	12,170	13,320	2,518	8,058	10,281	(2,223)	-22%	13,320
Sport and recreation		14,681	15,969	15,381	3,943	11,343	11,428	(86)	-1%	15,381
Public safety		11,531	11,607	12,529	3,116	9,086	9,164	(78)	-1%	12,529
Housing		4,178	3,546	89,981	12,756	53,536	52,643	893	2%	89,981
Health		2,133	2,586	2,539	504	1,485	1,921	(436)	-23%	2,539
Economic and environmental services		87,321	87,873	88,348	20,774	68,170	67,077	1,093	2%	88,348
Planning and development		25,754	26,545	26,279	6,261	19,257	20,216	(959)	-5%	26,279
Road transport		58,604	58,371	59,525	13,941	47,039	44,809	2,230	5%	59,525
Environmental protection		2,963	2,956	2,544	572	1,874	2,052	(179)	-9%	2,544
Trading services		282,536	270,512	267,189	63,841	184,112	220,389	(36,277)	-16%	267,189
Energy sources		110,010	108,986	107,349	29,321	82,643	81,265	1,379	2%	107,349
Water management		106,294	101,507	96,877	19,857	58,327	90,164	(31,837)	-35%	96,877
Waste water management		29,376	24,749	27,650	7,076	19,134	21,282	(2,148)	-10%	27,650
Waste management		36,855	35,270	35,312	7,587	24,008	27,679	(3,671)	-13%	35,312
Other		2,785	3,016	3,273	717	2,709	2,513	196	8%	3,273
Total Expenditure - Functional	3	569,082	560,770	648,245	142,419	448,482	492,906	(44,423)	-9%	648,245
Surplus/ (Deficit) for the year		76,335	52,726	158,640	24,901	96,807	161,887	(65,081)	-40%	158,640

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 - Quarter 3

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	4,443	4,093	4,093	4	2,052	4,093	(2,041)	-49.9%	4,093
Vote 2 - MUNICIPAL MANAGER		504	7	7	(49)	(32)	6	(38)	-683.4%	7
Vote 3 - CORPORATE SERVICES		14,793	3,872	5,063	1,214	2,786	4,095	(1,310)	-32.0%	5,063
Vote 4 - COMMUNITY AND PROTECTION SERVICES		31,006	46,930	42,967	10,015	30,254	33,141	(2,887)	-8.7%	42,967
Vote 5 -- COMMUNITY AND PROTECTION SERVICES		8,240	29,442	30,552	4,466	16,852	26,381	(9,529)	-36.1%	30,552
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		166,821	96,606	231,740	33,754	137,718	188,496	(50,778)	-26.9%	231,740
Vote 7 - ELECTRICITY SERVICES		86,268	98,117	97,916	25,907	72,807	74,454	(1,647)	-2.2%	97,916
Vote 8 - WATER WORKS		100,534	107,238	167,366	36,456	101,901	138,949	(37,048)	-26.7%	167,366
Vote 9 - FINANCIAL SERVICES		232,810	227,191	227,181	55,553	180,951	185,178	(4,227)	-2.3%	227,181
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	645,418	613,496	806,885	167,321	545,289	654,793	(109,504)	-16.7%	806,885
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	12,922	14,652	14,689	3,247	10,334	10,681	(346)	-3.2%	14,689
Vote 2 - MUNICIPAL MANAGER		38,363	41,674	41,891	8,979	30,899	31,589	(690)	-2.2%	41,891
Vote 3 - CORPORATE SERVICES		40,876	32,839	35,146	7,303	22,829	26,572	(3,743)	-14.1%	35,146
Vote 4 - COMMUNITY AND PROTECTION SERVICES		68,612	68,814	67,887	15,371	47,438	52,296	(4,858)	-9.3%	67,887
Vote 5 -- COMMUNITY AND PROTECTION SERVICES		25,095	26,188	27,101	6,899	20,394	20,121	273	1.4%	27,101
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		116,673	111,018	201,201	39,616	138,881	136,934	1,947	1.4%	201,201
Vote 7 - ELECTRICITY SERVICES		110,010	108,986	107,349	29,321	82,643	81,265	1,379	1.7%	107,349
Vote 8 - WATER WORKS		106,294	101,507	96,877	19,857	58,327	90,164	(31,837)	-35.3%	96,877
Vote 9 - FINANCIAL SERVICES		50,210	55,091	56,103	11,827	36,737	43,283	(6,547)	-15.1%	56,103
Vote 10 -		26	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	569,082	560,770	648,245	142,419	448,482	492,906	(44,423)	-9.0%	648,245
Surplus/ (Deficit) for the year	2	76,335	52,726	158,640	24,901	96,807	161,887	(65,081)	-40.2%	158,640

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

- The above-mentioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure.
- The variances are all reflected in the year-to-date variance column.
- The financial results portrayed in the two tables are the same as those in other tables (i.e.it is only the description or basis of reporting that is based on financial or budget performance by vote or department, and National Treasury’s standard classification. The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		80,662	92,700	92,499	24,537	67,124	69,324	(2,199)	-3%	92,499
Service charges - Water		64,111	66,182	69,474	15,253	46,152	52,929	(6,777)	-13%	69,474
Service charges - Waste Water Management		16,705	18,102	18,974	4,744	14,143	14,448	(305)	-2%	18,974
Service charges - Waste management		20,266	29,442	25,479	5,495	16,655	18,119	(1,464)	-8%	25,479
Sale of Goods and Rendering of Services		3,130	3,076	3,076	956	2,806	2,307	499	22%	3,076
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8,096	8,389	8,389	2,447	7,064	6,292	773	12%	8,389
Interest from Current and Non-Current Assets		7,977	6,893	6,893	2,779	7,691	5,170	2,521	49%	6,893
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,047	1,092	1,092	271	816	819	(3)	0%	1,092
Licence and permits		3,686	14,765	14,765	2,534	3,475	11,074	(7,599)	-69%	14,765
Operational Revenue		1,935	2,136	2,161	460	2,051	1,627	424	26%	2,161
Non-Exchange Revenue										
Property rates		143,573	154,154	154,154	36,108	110,584	115,615	(5,031)	-4%	154,154
Surcharges and Taxes		7,540	9,110	9,110	2,067	6,238	6,832	(595)	-9%	9,110
Fines, penalties, and forfeits		343	328	328	67	283	246	36	15%	328
Licence and permits		1,266	1,927	1,927	88	1,286	1,445	(159)	-11%	1,927
Transfers and subsidies - Operational		128,498	137,300	224,552	46,491	183,806	188,757	(4,951)	-3%	224,552
Interest		3,846	4,254	4,254	1,285	3,411	3,191	220	7%	4,254
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	-	-	192	482	-	482	-	-
Other Gains		11,206	-	(10)	0	27	(4)	31	-773%	(10)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		503,884	549,852	637,118	145,775	474,092	498,191	(24,099)	-5%	637,118
Expenditure By Type										
Employee related costs		184,822	196,957	196,578	45,053	142,694	147,346	(4,651)	-3%	196,578
Remuneration of councillors		7,671	8,464	9,084	2,015	6,466	6,596	(130)	-2%	9,084
Bulk purchases - electricity		84,363	79,082	77,772	21,660	61,892	58,788	3,104	5%	77,772
Inventory consumed		52,280	42,747	42,922	13,499	35,463	31,997	3,466	11%	42,922
Debt impairment		59,636	9,961	9,961	5,352	9,709	29,250	(19,541)	-67%	9,961
Depreciation and amortisation		51,754	49,076	49,076	12,658	38,136	37,101	1,035	3%	49,076
Interest		7,967	196	196	85	154	196	(41)	-21%	196
Contracted services		72,787	88,806	175,621	31,481	113,172	116,786	(3,613)	-3%	175,621
Transfers and subsidies		4,529	3,980	4,497	1,058	3,813	3,447	366	11%	4,497
Irrecoverable debts written off		191	29,039	29,039	-	-	21,779	(21,779)	-100%	29,039
Operational costs		41,237	52,463	53,490	9,538	36,956	39,617	(2,661)	-7%	53,490
Losses on Disposal of Assets		1,834	-	-	18	18	-	18	-	-
Other Losses		12	-	8	3	7	3	4	118%	8
Total Expenditure		569,082	560,770	648,245	142,419	448,482	492,906	(44,423)	-9%	648,245
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		141,420	63,644	169,766	21,134	70,785	156,602	(85,817)	-55%	169,766
Transfers and subsidies - capital (in-kind)		113	-	-	411	411	-	411	-	-
Surplus/(Deficit) after capital transfers & contributions		76,335	52,726	158,640	24,901	96,807	161,887			158,640
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		76,335	52,726	158,640	24,901	96,807	161,887			158,640
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		76,335	52,726	158,640	24,901	96,807	161,887			158,640
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		76,335	52,726	158,640	24,901	96,807	161,887			158,640

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

Revenue:

- The actual year-to-date operational revenue as at end of 3rd quarter ending in March is R474,092 million and the year-to-date budget of R498,191 million and this reflects a negative variance of R24,099 million which is -5%.
- Although revenue reflects an overall variance of -5% there are items within the breakdown of revenue that have exceeding a variance of 10% and the explanations are provided as follows:
- *Water:* -The movements on water service charge for March reflect a negative variance of 13%. The cost of the free basic on water availability charges’ budget was reduced. The municipality has been implementing drought water tariff since the drought was declared in 2021/22 for the area of Sarah Baartman. Ndlambe Municipality billed the drought water tariff until November 2023 and from December 2023 to date billing has been on the normal water tariff. These two stated factors contribute to the realized variance for water service.
- *Sale of rendering services:* - The sale of goods and rendering of services reflects a 15% increase due to an increase on number of building plans submitted for approval and an increase on number of requests for rates clearances.
- *Interest on receivable:* - Actual year-to-date revenue amounts to R7,064 million at the end of the 3rd quarter ending in March, resulting in a positive variance of R773 thousand which reflects a 12% this is due to increase in arear debts.
- *Interest from current and non-current assets:*- Interest earned reflects a positive variance of 49%, the call accounts investments were increased by the additional grants that were received during the year and interest that is earned from those call accounts (relating to grants) becomes the return to the municipality.
- *Exchange transaction: licenses and permits:-* transaction: Licenses and permits reflects as underperforming at 69% of the budget as of March 2024. This is because of the fire incident at the traffic department. The traffic department did not operate during the period 1 July 2023 to November 2023 and only opened from December 2023 for service relating to issuing of motor vehicle and driver’s licenses. Furthermore, the budget for the current year relates to the full revenue amount for licenses not offsetting the expenditure to the department of transport therefor the various between the audited revenue of R3 686 million and the current year budget of R14 764 million. The next budget the budget for these items will only relate to the 17% commission.
- *Operational revenue:-* a positive variance is because of refunds on insurance claims.

Operating Expenditure:

- The year-to-date operational expenditure at the end of the 3rd quarter ending in March is R448,482 million and the year-to-date budget is R492,906 million. This reflects under-performance of R44,423 million translates to a -9% variance.
- This is due to the municipality’s efforts to curb spending that can be avoided without compromising the delivery of services to the municipal clientele.
- The under-spending variance is due to vacancies which are vacant in the organogram but have been budgeted for in the projections.

- *Inventory consumed*:- reflects the over expenditure of 11%. This is mainly for the bulk water consumption and the quarry material for the maintenance of roads.
- *Debt impairment*:-The amount of debt impairment is R9,709 million compared to a year- to-date budget of R29,250 million at the end of 3rd quarter ending in March with a variance of R19,541 which reflects a -67%. Debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various factors i.e. debtors payment trend and ageing of debts. The recognition to the provision is processed after year end.
- *Interest on borrowings*:- payment the variance is resulted by the interest in April, May and June that will be raised as accrual by the end of the month. The loans are paid bi-annually, and the interest is compounding monthly.
- *Transfers and subsidies*:- consist of programs to promote local economic development.
- *Irrecoverable debts written off*:-This item relates to the write-off of the irrecoverable debts. The write-offs are recommended to Council by rates and evaluation committee. The journal will be processed to move the movement of R9,709 million that is erroneously reflecting under debt impairment however the correction will reflect in April. The write-offs are done in intervals which are Sept, March and June and the month of June carries the bulk write-offs relating to indigent and deceased debts.

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the period ending March is R22,325 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) - M09 - Quarter 3

Vote Description	Re f	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Quarter 3	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - 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	603	7	625	603	22	4%	603
Vote 2 - MUNICIPAL MANAGER		1,249	709	559	311	380	559	(180)	-32%	559
Vote 3 - CORPORATE SERVICES		13,675	117	422	384	499	422	77	18%	422
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,091	2,468	2,338	0	220	2,365	(2,145)	-91%	2,338
Vote 5 - COMMUNITY AND PROTECTION SERVICES		2,908	17,655	18,771	1,734	11,630	18,706	(7,076)	-38%	18,771
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		98,204	55,044	102,952	8,784	41,723	101,708	(59,984)	-59%	102,952
Vote 7 - ELECTRICITY SERVICES		1,852	500	511	668	668	504	164	33%	511
Vote 8 - WATER WORKS		23,316	1,340	58,402	9,845	13,825	46,473	(32,648)	-70%	58,402
Vote 9 - FINANCIAL SERVICES		1,025	1,493	1,493	436	516	1,493	(976)	-65%	1,493
Vote 10 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	146,150	79,930	186,052	22,170	70,087	172,834	(102,747)	-59%	186,052
Total Capital Expenditure		146,150	79,930	186,052	22,170	70,087	172,834	(102,747)	-59%	186,052
Capital Expenditure - Functional Classification										
Governance and administration		3,213	4,315	3,914	757	1,675	4,109	(2,435)	-59%	3,914
Executive and council		2,078	1,262	1,112	319	981	1,112	(131)	-12%	1,112
Finance and administration		1,134	3,003	2,751	438	670	2,947	(2,277)	-77%	2,751
Internal audit		-	51	51	-	24	51	(27)	-53%	51
Community and public safety		17,091	17,245	19,367	2,052	12,111	19,309	(7,197)	-37%	19,367
Community and social services		13,660	37	342	384	476	342	133	39%	342
Sport and recreation		765	13,215	13,105	1,369	9,015	13,067	(4,052)	31%	13,105
Public safety		2,659	3,958	5,034	298	2,612	5,013	(2,401)	48%	5,034
Housing		-	-	851	-	-	851	(851)	-100%	851
Health		7	35	35	-	9	35	(26)	-75%	35
Economic and environmental services		16,952	15,752	20,136	1,123	10,566	20,461	(9,896)	-48%	20,136
Planning and development		391	860	571	131	171	749	(578)	-77%	571
Road transport		16,561	14,892	19,565	992	10,395	19,713	(9,318)	-47%	19,565
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		108,894	42,617	142,455	18,174	45,649	128,839	(83,190)	-65%	142,455
Energy sources		1,852	500	511	668	668	504	164	33%	511
Water management		23,316	1,340	58,402	9,845	13,825	46,473	(32,648)	-70%	58,402
Waste water management		81,528	39,257	82,022	7,660	31,156	80,342	(49,186)	-61%	82,022
Waste management		2,198	1,520	1,520	-	-	1,520	(1,520)	-100%	1,520
Other		-	-	180	65	86	115	(29)	-25%	180
Total Capital Expenditure - Functional Classification	3	146,150	79,930	186,052	22,170	70,087	172,834	(102,747)	-59%	186,052
Funded by:										
National Government		95,442	60,358	86,295	8,595	37,838	75,003	(37,164)	-50%	86,295
Provincial Government		22,086	-	79,075	10,832	23,990	77,575	(53,585)	-69%	79,075
District Municipality		2,556	1,800	2,910	391	2,153	2,910	(757)	-26%	2,910
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,730	1,486	1,486	443	1,661	1,486	175	12%	1,486
Transfers recognised - capital		121,814	63,644	169,766	20,262	65,643	156,974	(91,331)	-58%	169,766
Borrowing	6	(2)	-	-	-	-	-	-	-	-
Internally generated funds		24,203	16,285	16,285	1,966	4,501	15,860	(11,359)	-72%	16,285
Total Capital Funding		146,016	79,930	186,052	22,227	70,144	172,834	(102,690)	-59%	186,052

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position - M09 - Quarter 3

Description	Re f	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	83,139	209,862	83,139
Trade and other receivables from exchange transactions		29,097	49,331	30,753	72,413	30,753
Receivables from non-exchange transactions		20,129	55,521	52,070	25,912	52,070
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,185	4,395	3,757	1,204	3,757
VAT		149,579	164,152	176,107	157,465	176,107
Other current assets		865	263	865	491	865
Total current assets		268,090	296,342	346,691	467,348	346,691
Non-current assets						
Investments		45	49	26	43	26
Investment property		259,721	260,082	258,533	258,834	258,533
Property, plant and equipment		1,185,205	1,159,375	1,323,383	1,218,004	1,323,383
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	0	0	0
Intangible assets		110	(598)	95	131	95
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		1,445,081	1,418,909	1,582,038	1,477,011	1,582,038
TOTAL ASSETS		1,713,170	1,715,250	1,928,729	1,944,360	1,928,729
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1,464	973	960	(43)	960
Consumer deposits		2,662	2,817	2,721	2,798	2,721
Trade and other payables from exchange transactions		68,598	7,379	70,340	44,152	70,340
Trade and other payables from non-exchange transactions		21,909	16,751	43,583	159,826	43,583
Provision		13,728	30,329	16,146	16,146	16,146
VAT		136,000	176,221	170,921	158,678	170,921
Other current liabilities		2,418	–	–	–	–
Total current liabilities		246,779	234,470	304,670	381,557	304,670
Non-current liabilities						
Financial liabilities		986	(0)	13	986	13
Provision		68,052	68,184	68,052	68,052	68,052
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		55,221	42,489	55,221	55,221	55,221
Total non-current liabilities		124,259	110,673	123,286	124,259	123,286
TOTAL LIABILITIES		371,038	345,143	427,957	505,816	427,957
NET ASSETS	2	1,342,132	1,370,107	1,500,772	1,438,544	1,500,772
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,342,133	1,370,107	1,500,772	1,438,544	1,500,772
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,342,133	1,370,107	1,500,772	1,438,544	1,500,772

- The above table outlines that community wealth amounts to R1,438,544 billion, total liabilities R505,816 million and the total assets R1,944,360 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 March is 1.22 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 - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128,564	135,655	135,655	11,932	106,995	67,828	39,167	58%	135,655
Service charges		145,890	208,903	208,903	11,932	121,903	104,452	17,451	17%	208,903
Other revenue		106,886	39,850	39,875	5,028	55,525	19,925	35,600	179%	39,850
Government - operating		135,587	137,300	216,144	80,722	271,034	103,962	167,072	161%	137,300
Government - capital		105,514	63,644	199,465	46,741	121,734	62,901	58,833	94%	63,644
Interest		2,985	6,893	6,893	862	7,605	3,447	4,158	121%	6,893
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(563,337)	(504,780)	(595,899)	41,773	(459,180)	(252,390)	206,790	-82%	(504,780)
Finance charges		(638)	(196)	196	85	(222)	(98)	124	-127%	(196)
Transfers and Grants		(16,571)	-	4,114	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,880	87,269	215,346	199,075	225,394	110,027	(115,367)	-105%	87,269
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	482	-	482		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(6)	-	-	-	-	-	-		-
Payments										
Capital assets		123,891	(91,919)	(189,405)	(12,288)	(82,037)	(45,959)	36,078	-79%	(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123,885	(91,919)	(189,405)	(12,288)	(81,555)	(45,959)	35,596	-77%	(91,919)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	59	-	25	228	29	199	685%	59
Payments										
Repayment of borrowing		-	(1,477)	1,477	431	(1,439)	(1,021)	418	-41%	(1,477)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,418)	1,477	456	(1,211)	(992)	219	-22%	(1,418)
NET INCREASE/ (DECREASE) IN CASH HELD		168,765	(6,068)	27,418	187,243	142,628	63,076			(6,068)
Cash/cash equivalents at beginning:		76,531	28,747	67,235		67,235	67,235			67,235
Cash/cash equivalents at month/year end:		245,296	22,679	94,653		209,863	130,311			61,167

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

- Service charges under receipts are informed by the aggregated collection rate of 77% for the 3rd quarter ending in March.
- The municipality continues to closely manage and control the cash flow ensuring that monthly commitments i.e., Eskom and salaries etc plus invoices are paid within the due dates.
- The balance reflecting in cash and cash equivalent is dominantly made up of transfers and grants for both operating and capital and internal call account investments.

- Transfers and grants are invested separately in call accounts and the money is withdrawn when there is an invoice that is due for payment.
- *“A cost coverage ratio its purpose is to indicate the municipality’s ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that month.*

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

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

PART 2: SUPPORTING TABLES

2.1 Supporting Table: SC 3 - Debtors Age Analysis M09 - Quarter 3

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	6,535	3,744	4,221	2,849	4,442	3,806	3,676	45,961	75,235	60,735	26	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,857	2,786	1,547	857	761	522	447	13,410	29,187	15,997	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	11,509	4,583	2,655	2,011	1,752	1,452	1,333	31,095	56,389	37,643	3	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,639	1,176	1,093	965	831	822	790	17,108	24,425	20,517	1	-
Receivables from Exchange Transactions - Waste Management	1600	1,965	1,216	1,006	923	823	792	766	20,844	28,333	24,147	0	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	202	197	198	197	189	188	188	8,252	9,611	9,014	0	-
Interest on Arrear Debtor Accounts	1810	1,461	1,417	1,321	1,244	1,193	1,160	1,123	32,992	41,913	37,713	1	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	683	410	338	297	265	256	248	8,795	11,292	9,861	3	-
Total By Income Source	2000	32,851	15,529	12,378	9,345	10,256	8,998	8,571	178,457	276,386	215,627	35	-
2022/23 - totals only		30,074	14,764	11,505	9,312	9,106	9,126	37,328	124,160	245,375	189,032	0	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	596	271	492	212	233	63	56	3,544	5,467	4,109	1	-
Commercial	2300	7,998	3,079	1,689	1,130	1,196	992	936	31,065	48,085	35,320	-	-
Households	2400	24,257	12,180	10,198	8,003	8,826	7,942	7,579	143,848	222,834	176,199	34	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	32,851	15,529	12,378	9,345	10,256	8,998	8,571	178,457	276,386	215,627	35	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March amount to R276,386 million.

- The debt breakdown shows that 80.62% of the debt is owed by households and 17.40% relates to debt owed by commercial property owners. Further 15.16% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 1.98% of the arrears.
- For further details on the total debt of R276,386 million note that 4% relates to Indigent debtors which are considered for write-off at year end and 69% relates to debt from Eskom Electricity areas where the municipal does not have any control to enforce debt collection.
- During the first quarter of the financial year debt write-offs to the amount of R4,395 million was made.

2.2 Supporting Table SC4 - Aged creditors - M09 - Quarter 3

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	21	-	-	-	-	-	-	-	21	-
Bulk Water	0200	33	-	-	-	-	-	-	-	33	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	39
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	298	-	-	-	-	-	-	-	298	98
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	353	-	-	-	-	-	-	-	353	137

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of March reflect at R353 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 31 March 2024.

CREDITOR NAME	AMOUNT
ROMH CONSULTING	(8,436,094.23)
ESKOM HOLDINGS LIM	(7,043,093.30)
AMATOLA WATER BOAR	(2,228,896.35)
LRC CIVILS CC	(1,506,465.15)
ADIODEX	(1,460,010.88)
CDR TECHNICAL (MONTHLY FIXED)	(1,247,506.23)
PE FUEL DISTRIBUTORS	(818,960.64)
Buffalo Toyota East London	(785,500.67)
Elexpert(Pty)Ltd	(711,000.00)
CDR TECHNICAL (MONTH VARIABLE	(607,050.93)
HLOMELANG MARKETING	(600,024.00)
NJH GROUP	(545,837.16)
THE DEPT PAYMASTER	(510,617.70)
LILITHA PROJECT MANAGERS	(508,530.00)
MPHELE ENGINEERS AND PROJECT MANAGEMENT	(444,889.00)
AON SA (PTY) LTD	(431,913.57)
Munsoft	(426,740.46)
OKO 1020 TRADING	(417,233.40)
NUWATER SYSTEMS	(401,401.30)
NETCOVISION PTY LD	(309,494.71)

2.3 Supporting Table SC5 - Investment portfolio - M09 - Quarter 3

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 %	Commissi on Paid (Rands)	Commissi on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
FNB		3 Months	Call Account	Yes						22,131	1,352	(12,037)	7,905	19,350
ABSA BANK		Month to Month	Call Account	No						862	3,546	(202,486)	302,767	-
STANDARD BANK		Month to Month	Call Account	No						12,301	763	(48,580)	93,275	104,689
INVESTEC		Month to Month	Call Account	No						24,403	1,512	(18,041)	11,162	-
Municipality sub-total										59,697	7,173	(281,144)	415,109	200,835
TOTAL INVESTMENTS AND INTEREST	2									59,697	7,173	(281,144)	415,109	200,835

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in March and this excludes current accounts amounting to R9,028 million.

- The breakdown of the balance of investments is as follows:
- 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 for the remaining balance of a loan acquired from DBSA.
- Monies transferred to the municipality for the conditional grants are invested separately in a call account for easy access when funds are required, they are reflecting at R157,519 million.
- The municipality’s internal investments reflect at R26,673 million the investments are raised by the equitable share payments.

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		123,417	132,784	132,784	32,751	132,784	132,384	399	0.3%	132,784
Local Government Financial Management Grant	3	2,650	2,650	2,650	-	2,650	2,650	-		2,650
Municipal Infrastructure Grant		1,536	1,598	1,598	368	1,598	1,198	399	33.3%	1,598
Equitable Share		119,231	128,536	128,536	32,383	128,536	128,536	-		128,536
Provincial Government:		2,400	2,750	49,971	53,821	70,443	37,954	32,490	85.6%	49,971
EC Human Settlement		-	-	47,221	53,821	67,693	35,891	31,802	88.6%	47,221
Library and Archives - DESRAC		2,400	2,750	2,750	-	2,750	2,062	688	33.3%	2,750
District Municipality:		994	-	-	(1,800)	(1,800)	-	(1,800)	-	-
Public Safety		994	-	-	(1,800)	(1,800)	-	(1,800)	-	-
Other grant providers:		-	-	31,622	2,654	4,809	31,622	(26,813)	-84.8%	31,622
Housing Development Agency		-	-	31,622	2,654	4,809	31,622	(26,813)	-84.8%	31,622
Total Operating Transfers and Grants		126,811	135,534	214,378	87,426	206,237	201,960	4,276	2.1%	214,378
Capital Transfers and Grants										
National Government:		115,585	30,358	74,004	32,159	68,089	65,004	3,085	4.7%	74,004
Municipal Disaster Relief Grant		-	-	-	11,250	11,250	-	11,250	-	-
Municipal Infrastructure Grant		29,191	30,358	28,221	10,891	28,221	28,221	-		28,221
Integrated National Electrification Programme Grant		1,394	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		-	-	18,821	1,056	1,656	18,821	(17,165)	-91.2%	18,821
Water Services Infrastructure Grant		85,000	-	26,962	8,962	26,962	17,962	9,000	50.1%	26,962
Provincial Government:		20,234	-	122,175	44,505	113,211	121,962	(8,751)	-7.2%	122,175
Water Infrastructure Grant OTP		3,376	-	-	-	-	-	-		-
Department of Water and Sanitation		16,508	-	-	-	-	-	-		-
EC Human Settlement		-	-	122,175	44,505	113,211	121,962	(8,751)	-7.2%	122,175
Library and Achieves - DESRAC		350	-	-	-	-	-	-		-
District Municipality:		-	31,800	1,800	1,800	2,882	10,800	(7,918)	-73.3%	1,800
Public Safety		-	-	1,800	-	1,800	1,800	-		1,800
Public Safety		-	31,800	-	1,800	1,082	9,000	(7,918)	-88.0%	-
Other grant providers:		1,730	1,486	1,486	446	1,486	1,114	372	33.3%	1,486
Expanded Public Works Programme		1,730	1,486	1,486	446	1,486	1,114	372	33.3%	1,486
Total Capital Transfers and Grants		137,548	63,644	199,465	78,910	185,668	198,881	(13,213)	-6.6%	199,465
TOTAL RECEIPTS OF TRANSFERS & GRANTS		264,360	199,178	413,843	166,336	391,904	400,841	(8,937)	-2.2%	413,843

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

2.5 Supporting Table SC7(1) Transfers and grant expenditure - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,285	4,248	4,248	821	2,130	3,848	(1,718)	-44.7%	4,248
Local Government Financial Management Grant	3	2,650	2,650	2,650	342	621	2,650	(2,029)	-76.6%	2,650
Municipal Infrastructure Grant		1,635	1,598	1,598	479	1,509	1,198	311	25.9%	1,598
Provincial Government:		2,713	2,750	51,038	6,340	42,523	39,021	3,503	9.0%	51,038
EC Human Settlement		-	-	47,221	6,340	39,634	35,891	3,743	10.4%	47,221
Library and Achieves - DESRAC		2,713	2,750	3,817	-	2,889	3,129	(240)	-7.7%	3,817
District Municipality:		-	-	-	-	(319)	-	(319)	-	-
Environmental Health Subsidy		-	-	-	-	(319)	-	(319)	-	-
Other grant providers:		-	(400)	38,581	5,713	10,852	15,292	(4,440)	-29.0%	38,581
Social Assistance		-	(400)	(383)	-	-	(293)	293	-100.0%	(383)
Housing Development Agency		-	-	38,964	5,713	10,852	15,586	(4,734)	-30.4%	38,964
Total Operating Transfers and Grants		6,998	6,598	93,867	12,875	55,186	58,161	(2,975)	-5.1%	93,867
Capital Transfers and Grants										
National Government:		108,918	60,358	86,295	4,129	55,551	75,003	(19,452)	-25.9%	86,295
Municipal Infrastructure Grant		29,092	30,358	28,221	1,291	20,593	28,221	(7,628)	-27.0%	28,221
Integrated National Electrification Programme Grant		1,394	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	18,821	2,838	2,838	7,528	(4,691)	-62.3%	18,821
Water Services Infrastructure Grant		78,432	30,000	39,253	-	32,120	39,253	(7,133)	-18.2%	39,253
Provincial Government:		27,734	-	79,075	10,836	23,994	77,575	(53,581)	-69.1%	79,075
Water Infrastructure Grant OTP		3,376	-	-	-	-	-	-	-	-
Water Infrastructure Grant OTP		16,508	-	-	-	-	-	-	-	-
EC Human Settlement		-	-	78,975	10,812	23,969	77,475	(53,506)	-69.1%	78,975
Library and Achieves - DESRAC		2	-	100	24	25	100	(75)	-75.0%	100
COGTA Grant		1,363	-	-	-	-	-	-	-	-
COGTA Disaster Grant		6,485	-	-	-	-	-	-	-	-
District Municipality:		1,858	1,800	2,910	-	3,494	2,910	584	20.1%	2,910
Public Safety		1,858	1,800	2,910	-	3,494	2,910	584	20.1%	2,910
Other grant providers:		1,730	1,486	1,486	112	1,407	1,114	293	26.3%	1,486
Extended Public Works Programme		1,730	1,486	1,486	112	1,407	1,114	293	26.3%	1,486
Total Capital Transfers and Grants		140,239	63,644	169,766	15,076	84,447	156,602	(72,155)	-46.1%	169,766
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		147,237	70,242	263,633	27,951	139,633	214,763	(75,131)	-35.0%	263,633

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

Description	Ref	Budget Year 2023/24			YTD variance	YTD variance %
		Approved Rollover	Monthly Actual	YearTD actual		
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1,167		1,167	-	100.0%
Libraries and Archives (DESRAC)		1,167		1,167	-	
District Municipality:			-	-	-	
Specify (Add grant description)		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,167		1,167	-	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		12,291		5,650		
Water Services Infrastructure Grant		12,291		5,650		46%
Provincial Government:		-		-	-	
Libraries and Archives (DESRAC)			-			
District Municipality:		1,110		1,110		100.0%
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		13,401		6,760	-	50%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		14,568		6,760	-	46%

2.6 Supporting Table SC8 Councillor's and staff benefits - M09 - Quarter 3

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,993	5,623	6,142	1,332	4,428	4,425	3	0%	6,142
Pension and UIF Contributions		345	393	411	93	275	302	(27)	-9%	411
Medical Aid Contributions		157	152	152	35	104	114	(10)	-9%	152
Motor Vehicle Allowance		1,360	1,438	1,486	340	1,020	1,098	(78)	-7%	1,486
Cellphone Allowance		816	857	893	216	640	657	(17)	-3%	893
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		7,671	8,464	9,084	2,015	6,466	6,596	(130)	-2%	9,084
% increase	4		10.3%	18.4%						18.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,197	5,791	5,791	1,456	4,959	4,343	616	14%	5,791
Pension and UIF Contributions		779	783	933	273	797	647	150	23%	933
Medical Aid Contributions		249	307	307	70	212	230	(18)	-8%	307
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		831	450	472	-	485	353	133	38%	472
Motor Vehicle Allowance		942	972	988	243	729	735	(6)	-1%	988
Cellphone Allowance		117	96	123	31	90	99	(9)	-9%	123
Housing Allowances		130	138	138	33	99	104	(5)	-4%	138
Other benefits and allowances		58	91	91	15	47	68	(21)	-30%	91
Payments in lieu of leave		425	-	25	209	427	10	417	4140%	25
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		102	-	-	71	71	-	71	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,830	8,628	8,867	2,400	7,917	6,589	1,328	20%	8,867
% increase	4		-2.3%	0.4%						0.4%
Other Municipal Staff										
Basic Salaries and Wages		96,547	120,847	117,360	26,405	79,472	88,431	(8,959)	-10%	117,360
Pension and UIF Contributions		17,949	22,595	22,416	4,940	14,867	16,864	(1,997)	-12%	22,416
Medical Aid Contributions		13,376	17,647	17,324	3,904	11,066	13,026	(1,960)	-15%	17,324
Overtime		14,596	5,460	7,691	3,604	9,789	5,627	4,162	74%	7,691
Performance Bonus		8,080	9,400	9,008	22	8,634	6,803	1,831	27%	9,008
Motor Vehicle Allowance		4,579	4,659	5,000	1,292	3,887	3,717	171	5%	5,000
Cellphone Allowance		248	271	280	74	243	209	34	16%	280
Housing Allowances		504	614	628	120	375	460	(85)	-19%	628
Other benefits and allowances		4,388	3,665	3,825	977	3,197	2,768	429	16%	3,825
Payments in lieu of leave		404	-	562	270	489	279	210	75%	562
Long service awards		1,794	1,027	1,060	106	334	774	(440)	-57%	1,060
Post-retirement benefit obligations		9,969	2,101	2,101	692	1,942	1,576	366	23%	2,101
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,101	40	455	248	482	224	257	115%	455
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		173,534	188,329	187,711	42,653	134,777	140,757	(5,980)	-4%	187,711
% increase	4		8.5%	8.2%						8.2%
Total Parent Municipality		190,036	205,420	205,662	47,068	149,160	153,941	(4,781)	-3%	205,662

- The payment in lieu of leave is reflecting a variance of 4140% the senior managers are allowed to encash leave in terms of their contracts and the budget was under provided.
- The performance bonuses reflect a big variance in the table above however this resulted to the budget for performance appraisals not allocated in one month instead it was straight-lined over 12 months in error hence the year-to-date budget is reflecting an understatement. The correct amount should be the full annual budget under the year-to-date budget.

2.7 Supporting Table SC9 Actuals and revised targets for cash receipts - M09 - Quarter 3

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	11,503	13,436	11,063	11,870	13,471	10,937	11,511	11,270	11,932	35,659	35,659	35,659	135,655	142,560	149,688
Service charges - electricity revenue	6,371	9,316	7,754	10,454	6,400	6,228	9,123	8,597	6,188	27,496	27,496	27,496	93,812	108,821	127,320
Service charges - water revenue	3,171	3,363	3,104	3,382	3,560	3,150	3,104	3,071	3,091	17,886	17,886	17,886	66,977	71,162	76,493
Service charges - sanitation revenue	939	1,032	941	1,138	1,147	1,030	1,078	1,067	1,209	4,936	4,936	4,936	18,319	19,571	21,339
Service charges - refuse	1,365	1,530	1,421	1,483	1,449	1,345	1,460	1,396	1,444	7,941	7,941	7,941	29,796	31,611	33,880
Rental of facilities and equipment	45	352	317	59	64	46	54	49	49	287	287	287	1,092	1,147	1,204
Interest earned - external investments	581	779	822	863	920	861	1,039	877	862	1,811	1,811	1,811	6,893	7,238	7,600
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	29	13	3	11	11	23	10	7	52	52	52	199	209	220
Licences and permits	162	111	203	216	354	1,386	818	1,096	822	4,385	4,385	4,385	16,692	17,527	18,403
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating	3,013	19,273	96,757	19,727	-	42,845	5,601	3,095	80,722	1,419	1,419	1,419	137,300	146,969	152,297
Other revenue	7,906	4,998	7,311	6,304	3,658	19,524	(7,569)	2,909	4,149	5,533	5,533	5,533	21,866	22,127	22,401
Cash Receipts by Source	35,085	54,219	129,706	55,500	31,035	87,362	26,242	33,438	110,476	107,405	107,405	107,405	528,601	568,942	610,845
Other Cash Flows by Source															
Transfer receipts - capital	10,096	371	9,000	16,234	2,555	6,368	29,590	780	46,741	-	-	-	62,158	46,867	62,762
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	124	124	124	1,486	-	-
Proceeds on disposal of PPE	-	10	174	78	28	-	-	192	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	21	33	22	31	32	26	22	16	25	15	15	15	59	59	59
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q3

Total Cash Receipts by Source	45,202	54,633	138,902	71,843	33,649	93,755	55,854	34,426	157,242	107,544	107,544	107,544	592,304	615,868	673,666
Cash Payments by Type															
Employee related costs	15,610	15,985	17,145	14,967	15,436	24,582	16,897	15,705	15,664	53,369	53,369	53,369	196,957	214,563	228,907
Remuneration of councillors	–	–	–	677	677	677	677	677	677	2,233	2,233	2,233	8,464	8,925	9,408
Interest paid	–	–	137	–	–	–	–	–	85	24	24	24	196	89	–
Bulk purchases - Electricity	8,713	11,520	11,976	10,309	9,550	8,072	9,112	8,727	7,054	24,078	24,078	24,078	90,945	96,210	101,782
Acquisition - Water & other inventory	5,710	6,032	4,585	6,967	3,653	5,103	5,423	5,131	4,656	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	6,433	9,366	5,704	26,781	26,781	26,781	102,126	106,863	112,383
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	12,561	6,578	7,841	7,012	10,002	8,147	9,377	7,520	7,996	14,757	14,757	14,757	56,443	58,865	61,777
Cash Payments by Type	55,960	52,034	55,732	49,715	54,583	54,315	47,919	47,126	41,837	134,335	134,335	134,335	504,977	537,855	569,191
Other Cash Flows/Payments by Type															
Capital assets	1,968	2,585	8,094	7,334	18,263	19,041	5,641	6,823	12,288	21,222	21,222	21,222	91,919	80,181	82,566
Repayment of borrowing	–	–	1,008	–	–	–	–	–	431	–	–	–	1,477	973	–
Other Cash Flows/Payments				35	42	34	39	11	21	–	–	–	–	–	–
Total Cash Payments by Type	57,928	54,619	64,834	57,084	72,888	73,390	53,598	53,960	54,577	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	2,255	(19,534)	102,665	(48,013)	(48,013)	(48,013)	(6,069)	(3,141)	21,909
Cash/cash equivalents at the month/year beginning:	67,235	54,509	54,523	128,591	143,350	104,111	124,477	126,732	107,198	209,863	161,850	113,837	67,235	61,166	58,025
Cash/cash equivalents at the month/year end:	54,509	54,523	128,591	143,350	104,111	124,477	126,732	107,198	209,863	161,850	113,837	65,824	61,166	58,025	79,934

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

2.8 Supporting Table SC12 Capital expenditure trend - M09 - Quarter 3

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	586	20,875	20,875	1,492	1,492	20,875	19,383	92.9%	2%
August	(131)	53,840	54,691	1,639	3,131	75,566	72,434	95.9%	4%
September	10,897	478	578	7,237	10,368	76,143	65,775	86.4%	13%
October	4,588	898	14,298	5,322	15,690	90,442	74,751	82.7%	20%
November	23,833	53	69,839	16,636	32,326	160,281	127,955	79.8%	40%
December	2,692	1,663	1,663	15,591	47,917	161,943	114,026	70.4%	60%
January	4,355	13	13	4,903	52,820	161,956	109,136	67.4%	66%
February	6,707	363	5,439	6,550	59,370	167,395	108,025	64.5%	74%
March	11,751	1,213	5,439	10,717	70,087	172,834	102,747	59.4%	88%
April	19,401	13	4,239	–	–	177,073	–	–	–
May	13,658	13	4,239	–	–	181,312	–	–	–
June	47,812	513	4,739	–	–	186,052	–	–	–
Total Capital expenditure	146,150	79,930	186,052	70,087					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of March amounts to R10,717 million.
- The year-to-date actual expenditure incurred is R70,087 million whilst the year-to-date budget is R172,834 million that gives 59.4% variance.

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 - Quarter 3

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	36,601	4,243	8,215	23,021	14,806	64.3%	36,601
Infrastructure										
Roads Infrastructure		-	-	252	252	252	101	(151)	-150.0%	252
Roads		-	-	252	252	252	101	151	0	252
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,986	300	1,151	158	158	1,151	993	86.3%	1,151
Power Plants		-	300	1,151	158	158	1,151	(993)	(0)	1,151
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	19,882	2,497	3,227	7,953	4,726	59.4%	19,882
Dams and Weirs		6,897	500	734	-	576	93	482	0	734
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		1,941	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	40	18,850	2,467	2,484	7,561	(5,077)	(0)	18,850
Bulk Mains		10	150	150	-	29	150	(121)	(0)	150
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		193	150	148	30	137	148	(11)	(0)	148
Sanitation Infrastructure		43,985	8,057	15,217	1,294	4,537	13,717	9,180	66.9%	15,217
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	2,500	-	-	1,000	(1,000)	(0)	2,500
Waste Water Treatment Works		22,871	-	2,608	-	-	2,608	(2,608)	(0)	2,608
Outfall Sewers		21,114	8,057	10,109	1,294	4,537	10,109	(5,572)	(0)	10,109
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 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 - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	42	42	100	58	57.6%	100
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		10	100	100	42	42	100	(58)	(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>Parks</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	261	-	-	261	261	100.0%	261
Operational Buildings		13,444	350	261	-	-	261	261	100.0%	261
<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 - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	350	261	-	-	261	(261)	(0)	261
<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>		-	-	-	34	34	-	(34)	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	34	34	-	(34)	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	34	34	-	34	-	-
<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>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	68,466	9,647	36,862	4,276	8,249	23,282	15,034	64.6%	36,862

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class-M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		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		-	-	-	-	-	-	-	-	-
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 - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	67	41	96	67	(29)	-42.9%	67
Operational Buildings		-	-	67	41	96	67	(29)	-42.9%	67
Municipal Offices		-	-	67	41	96	67	29	0	67
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 - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		-	-	-	-	-	-	-		-
<i>Servitudes</i>		-	-	-	-	-	-	-		-
<i>Licences and Rights</i>		-	-	-	-	-	-	-		-
<i>Water Rights Effluent</i>		-	-	-	-	-	-	-		-
<i>Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<u>Computer Equipment</u>		35	40	40	-	29	40	11	27.4%	40
<i>Computer Equipment</i>		35	40	40	-	29	40	(11)	(0)	40
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-		-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-		-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
<i>Transport Assets</i>		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
<i>Land</i>		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
<i>Mature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<i>Immature</i>		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets.	1	65	40	107	41	125	107	(18)	-16.7%	107

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class - M09 - Quarter 3

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		14,214	26,401	22,110	2,720	13,174	17,767	4,593	25.8%	22,110
Infrastructure										
Roads Infrastructure		236	80	290	-	180	210	30	14.3%	290
Roads		236	80	290	-	180	210	(30)	(0)	290
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		852	350	1,050	234	912	640	(272)	-42.4%	1,050
Drainage Collection		852	350	1,050	234	912	640	272	0	1,050
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,548	18,408	12,752	472	6,890	11,084	4,194	37.8%	12,752
Dams and Weirs		83	100	100	-	83	75	8	0	100
Boreholes		135	166	85	-	75	44	31	0	85
Reservoirs		71	65	-	-	-	(16)	16	(0)	-
Pump Stations		769	1,277	974	69	336	585	(249)	(0)	974
Water Treatment Works		6,490	16,799	11,592	403	6,396	10,397	(4,001)	(0)	11,592
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,131	813	1,268	290	688	771	83	10.8%	1,268
Pump Station		1,131	813	1,168	290	688	671	17	0	1,168
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	100	-	-	100	(100)	(0)	100
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,447	6,750	6,750	1,725	4,506	5,063	557	11.0%	6,750
Landfill Sites		4,447	6,750	6,750	1,725	4,506	5,063	(557)	(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		-	-	-	-	-	-	-	-	-
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 - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	145	3	52	93	40	43.8%	145
Community Facilities		(114)	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		(114)	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	150	145	3	52	93	40	43.8%	145
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	150	145	3	52	93	(40)	(0)	145
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		148	39	52	-	51	37	(14)	-37.8%	52
Revenue Generating		148	39	52	-	51	37	(14)	-37.8%	52
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		148	39	52	-	51	37	14	0	52
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,840	2,792	4,459	342	2,915	3,258	343	10.5%	4,459
Operational Buildings		4,840	2,792	4,459	342	2,915	3,258	343	10.5%	4,459
Municipal Offices		4,840	2,792	4,459	342	2,915	3,258	(343)	(0)	4,459
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 - M09 - Quarter 3

Description	R thousands	Re f 1	2022/23	Budget Year 2023/24							
			Audite d Outcom e	Origina l Budget	Adjuste d Budget	Quarter 3	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecas t
<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 Load Settlement</i>			-	-	-	-	-	-	-	-	-
<i>Software Applications</i>			-	-	-	-	-	-	-	-	-
<i>Unspecified</i>			14	62	82	-	17	57	40	69.9%	82
<u>Computer Equipment</u>			14	62	82	-	17	57	(40)	(0)	82
Computer Equipment			44	177	212	28	54	173	119	68.9%	212
			44	177	212	28	54	173	(119)	(0)	212
<u>Furniture and Office Equipment</u>			2,692	4,104	3,941	190	2,069	2,926	857	29.3%	3,941
Furniture and Office Equipment			2,692	4,104	3,941	190	2,069	2,926	(857)	(0)	3,941
<u>Machinery and Equipment</u>			3,538	4,966	4,668	643	3,482	3,196	(286)	-8.9%	4,668
Machinery and Equipment			3,538	4,966	4,668	643	3,482	3,196	286	0	4,668
<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 Repairs and Maintenance Expenditure		1	25,376	38,691	35,668	3,927	21,815	27,506	5,692	20.7%	35,668

2.12 Supporting Table SC13d Depreciation by asset class - M09 - Quarter 3

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	37,466	9,758	29,488	28,050	(1,438)	-5.1%	37,466
Roads Infrastructure		14,272	14,177	14,825	3,646	11,024	11,281	257	2.3%	14,825
Roads		14,028	14,172	14,220	3,497	10,574	10,677	(103)	(0)	14,220
Road Structures		243	5	599	147	445	598	(152)	(0)	599
Road Furniture		0	-	5	1	4	5	(1)	(0)	5
Capital Spares		1	1	1	0	1	1	0	0	1
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,753	3,784	3,782	937	2,831	2,836	5	0.2%	3,782
Power Plants		37	37	37	9	28	27	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		352	352	355	88	265	267	(2)	(0)	355
MV Substations		637	655	629	157	473	465	8	0	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	3	9	9	0	0	12
LV Networks		93	97	97	24	73	73	0	0	97
Capital Spares		2,623	2,631	2,652	656	1,982	1,994	(12)	(0)	2,652
Water Supply Infrastructure		14,335	14,163	12,618	3,637	10,989	9,078	(1,911)	-21.1%	12,618
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	9	28	28	0	0	37
Reservoirs		27	27	27	7	21	21	0	0	27
Pump Stations		746	576	956	237	717	812	(95)	(0)	956
Water Treatment Works		11,357	11,469	9,381	2,830	8,552	6,513	2,039	0	9,381
Bulk Mains		132	20	181	45	135	176	(40)	(0)	181
Distribution		1,743	1,741	1,743	435	1,314	1,308	6	0	1,743
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		47	47	47	12	36	36	0	0	47
Capital Spares		245	245	246	62	186	185	1	0	246
Sanitation Infrastructure		5,966	5,540	6,240	1,538	4,645	4,855	211	4.3%	6,240
Pump Station		278	20	391	97	292	386	(94)	(0)	391
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		5,131	4,964	5,265	1,302	3,932	4,024	(92)	(0)	5,265
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		557	556	584	139	420	445	(25)	(0)	584
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	416	104	314	312	(2)	-0.6%	416
Community Facilities		0	0	0	0	0	0	(0)	-4.9%	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	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		417	416	416	104	314	312	(2)	-0.6%	416
Indoor Facilities		64	64	64	16	48	48	0	0	64
Outdoor Facilities		269	269	269	67	203	202	1	0	269
Capital Spares		83	83	83	21	62	62	0	0	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,177	1,177	1,188	293	886	1,188	302	25.4%	1,188
Revenue Generating		1,177	1,177	1,188	293	886	1,188	302	25.4%	1,188
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,177	1,177	1,188	293	886	1,188	(302)	(0)	1,188
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,141	4,097	4,464	1,088	3,286	3,439	153	4.4%	4,464
Operational Buildings		4,141	4,097	4,464	1,088	3,286	3,439	153	4.4%	4,464
Municipal Offices		4,127	4,083	4,447	1,084	3,275	3,426	(151)	(0)	4,447
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	8	1	4	7	(2)	(0)	8
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		8	9	9	3	7	7	0	0	9
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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>		41	60	60	5	13	45	32	71.0%	60
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		41	60	60	5	13	45	32	71.0%	60
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	(0)	-
<i>Computer Software and Applications Load Settlement</i>		41	60	60	5	13	45	(32)		60
<i>Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
		518	543	685	203	554	549	(5)	-0.9%	685
		518	543	685	203	554	549	5	0	685
<u>Computer Equipment</u>		511	690	563	137	414	390	(23)	-6.0%	563
Computer Equipment		511	690	563	137	414	390	23	0	563
<u>Furniture and Office Equipment</u>		491	530	525	131	388	393	4	1.1%	525
Furniture and Office Equipment		491	530	525	131	388	393	(4)	(0)	525
<u>Machinery and Equipment</u>		3,344	3,900	3,710	939	2,792	2,735	(58)	-2.1%	3,710
Machinery and Equipment		3,344	3,900	3,710	939	2,792	2,735	58	0	3,710
<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 Depreciation	1	48,965	49,076	49,076	12,658	38,136	37,101	(1,035)	-2.8%	49,076

2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class - M09 - Quarter 3

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	121,157	14,443	47,349	121,157	73,809	60.9%	121,157
Infrastructure		66,307								
Roads Infrastructure		15,832	11,427	17,838	741	10,143	17,838	7,695	43.1%	17,838
Roads		15,832	11,427	17,838	741	10,143	17,838	(7,695)	(0)	17,838
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	-	38,014	7,336	10,586	38,014	27,429	72.2%	38,014
Dams and Weirs		4,134	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		7,129	-	38,014	7,336	10,586	38,014	(27,429)	(0)	38,014
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2,810	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		36,402	30,000	65,305	6,367	26,620	65,305	38,685	59.2%	65,305
Pump Station		33,665	30,000	59,468	6,367	26,620	59,468	(32,848)	(0)	59,468
Reticulation		2,738	-	5,837	-	-	5,837	(5,837)	(0)	5,837
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	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	11,035	1,310	8,792	11,035	2,243	20.3%	11,035
Community Facilities		281	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		281	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		204	11,060	11,035	1,310	8,792	11,035	2,243	20.3%	11,035
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		204	10,960	10,960	1,310	8,780	10,960	(2,180)	(0)	10,960
Capital Spares		-	100	75	-	12	75	(63)	(0)	75
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	1,570	(27)	644	1,480	837	56.5%	1,570
Operational Buildings		286	1,300	1,570	(27)	644	1,480	837	56.5%	1,570
Municipal Offices		286	1,300	1,570	(27)	644	1,480	(837)	(0)	1,570
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 3	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		-	-	-	-	-	-	-		-
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>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	350	350	-	-	350	350	100.0%	350
Machinery and Equipment		-	350	350	-	-	350	(350)	(0)	350
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	67,078	54,137	134,113	15,726	56,784	134,023	77,238	57.6%	134,113

- 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 M09 - Quarter 3

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	Jan 24	Feb 24	Mar 24	FBS Cost
Rates	276,956	278,982	280,408	417,164	419,836	278,782	278,661	308,196	397,869	2,936,852
Service Charges	171,763	173,412	172,752	172,917	172,917	179,840	179,511	178,027	175,884	1,577,024
Water	1,085,651	1,098,882	1,597,406	1,121,783	1,113,049	1,061,932	1,085,622	1,045,904	1,052,832	10,263,060
Sewerage	1,111,285	1,116,412	1,116,714	1,116,412	1,115,206	1,050,971	1,050,971	1,048,559	1,050,971	9,777,502
Sanitation	231,544	80,315	127,269	84,344	86,492	50,499	153,108	75,748	59,631	948,950
Refuse	846,730	850,758	851,469	853,483	852,536	804,903	804,784	804,903	805,021	7,474,587
Electricity	578,407	585,362	578,177	588,314	590,904	576,830	580,153	574,674	572,053	5,224,875
Environmental Levy	215,964	216,982	217,167	217,721	217,506	205,482	205,420	205,451	205,574	1,907,267
Gel Fuel	258,967	386,624	680,709	325,404	327,839	328,497	357,365	360,188	356,014	3,381,608
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	4,695,594	4,601,650	4,675,851	43,782,504
MONTHLY NUMBER OF BENEFICIARIES										Average
Free Basic Service Categories	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Beneficiaries
Rates	5,238	5,262	5,267	5,366	5,325	5,016	5,013	5,009	5,114	46,610
Service Charges	1,042	1052	1,050	1,049	1,049	1,676	1,089	1,696	1,624	11,327
Water	7,486	7,037	7,670	7,050	7,075	6,560	6,634	6,626	6,684	62,822
Sewerage	3,685	3,702	3,703	3,702	3,698	3,485	3,485	3,477	3,485	32,422
Sanitation	383	130	206	157	160	94	285	139	111	1,665
Refuse	7,145	7,179	7,185	7,203	7,194	6,792	6,791	6,792	6,793	63,074
Electricity	5,717	5,758	5,692	5,628	5,519	5,550	5,549	5,508	5,471	50,392
Environmental Levy	7,005	7,038	7,044	7,062	7,055	6,665	6,663	6,664	6,668	61,864
Gel fuel issued	2,978	4,446	4,484	3,742	3,770	3,810	4,110	4,142	4,094	35,576
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 R43,782,504 for the 1st, 2nd and 3rd quarters of the 2023/2024 financial year.
- Ndlambe Municipalities indigent register as of March 2023 have 6919 households registered as indigent households. Free basic services are funded through an equitable share.
- Indigent households in informal settlements / rural areas where limited or no electricity is available, are provided with alternative energy in the form of gel fuel and gel stoves. Gel stoves are provided annually, and gel fuel provided monthly.

- The alternative energy cost for the 1st to 3rd quarter relating to gel fuel and gel stoves amounted to R4,941,220.

NDLAMBE TOTAL YEAR TO DATE DEBTORS - AGE ANALYSIS AS AT MARCH 2024								
	Feb-24	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	4,402,743	109,052	626,085	3,186,808	6	70	-3,345	3,918,675
Rates (Monthly)	63,214,189	282,817	11,069,318	33,319,688	2,597,147	4,522,797	11,179,192	62,970,959
Service Charge	13,091,759	969,072	3,598,210	8,052,847	197,878	197,267	199,930	13,215,205
Water	82,030,810	855,027	9,226,095	59,876,071	4,217,088	3,734,032	4,031,888	81,940,200
Sewage	26,893,163	461,993	3,924,869	19,121,492	932,686	1,050,189	1,533,555	27,024,783
Sanitation	1,586,284	9,958	185,716	931,154	157,895	123,551	105,004	1,513,278
Refuse	35,166,079	458,246	7,178,121	23,693,190	1,004,280	1,214,067	1,955,754	35,503,659
Electricity	28,221,663	438,164	2,396,990	15,566,301	1,549,461	2,793,214	8,181,211	30,925,341
Housing	900,543	83,589	209,679	673,512	54,813	54,901	-119,554	956,939
Legal Fees	536,417	-27,065	217,282	333,582	-	-	-	523,799
Indigent Charge	16,233	5,131	7,185	3,916	-	-	-	16,233
Sundry	-1,446,614	52,481	434,426	-121,766	-35,837	-50,339	-1,544,696	-1,265,731
Environmental Levy	10,298,237	16,960	2,184,158	7,248,999	282,670	339,565	322,447	10,394,799
Undefined Category	-	-4,519	-	4,519	-	-	-	-
TOTAL: MAR 2024		3,710,907	41,258,134	171,890,313	10,958,084	13,979,314	25,841,386	267,638,138
TOTAL: FEB 2024	264,911,504	3,710,907	40,873,510	173,217,984	9,264,712	15,514,593	22,329,798	
NON-INDIGENT DEBT MAR 2024			40,979,028	164,181,907	9,803,513	13,043,030	24,246,881	255,965,267
INDIGENT DEBT MAR 2024		-	279,106	7,708,406	1,154,571	936,283	1,594,505	11,672,871

ARREARS PER ADMIN UNIT:								
Ward 1 Kwanonkqubela	34,905,173	552,804	5,531,218	23,674,217	1,214,734	1,280,386	1,447,200	33,700,559
Ward 2 Boknes / C/Rocks / Alex	17,842,492	456,961	2,556,983	11,121,315	1,029,901	1,330,300	1,829,877	18,325,337
Ward 3 Boesmansriviermond	31,440,654	349,385	6,125,727	21,860,791	913,781	1,017,266	1,791,596	32,058,545
Ward 4 Kenton on Sea	27,656,165	65,321	4,637,345	18,559,051	933,156	1,447,159	2,896,300	28,538,332
Ward 5 Bathurst	24,413,832	496,760	5,561,139	16,766,587	872,215	826,894	507,350	25,030,945
Ward 6 S/field/Thornhill/Station Hill	18,134,481	74,087	3,418,919	11,506,529	887,134	860,639	1,247,587	17,994,894
Ward 7 Nemato	12,829,451	254,511	1,909,728	9,196,527	507,561	467,810	531,338	12,867,476
Ward 8 Mimosa / Nemato	13,817,909	335,024	2,003,452	10,412,545	757,185	526,641	608,921	14,643,768
Ward 9 Nemato	40,143,835	645,242	4,804,931	29,550,645	1,350,630	1,571,141	2,385,832	40,308,421
Ward 10 Port Alfred	43,727,513	480,814	4,708,694	19,242,107	2,491,785	4,651,077	12,595,384	44,169,861
TOTAL OUTSTANDING	264,911,503.67	3,710,907.33	41,258,134	171,890,313	10,958,084	13,979,314	25,841,386	267,638,138

AREARS GROUPED PER ENTITIES FOR 31 MARCH 2024

NAME	AMOUNT
Department of Agriculture	8,182.39
Department of Education (Sec 20)	(36,323.16)
Department of Education (Sec 21)	271,786.79
Department of Health	992,437.50
Department of Rural Development and Land Reform - Farms	570,343.25
Department of Public Works Provincial	2,541,206.29
Department of Public Works National - Farms	95,614.11
Department of Public Works National - Rates	363,433.75
Department of Public Works National - Services	197,622.13
Residence	255,418,961.00
Businesses	6,575,891.02
Municipal Staff and Councillors	638,983.17
TOTAL	267,638,138.24

92% of the balance under staff and councilors are current balances relating to the **March 2024** billing which will be deducted from April Salaries and 8% relates to arrears for which arrangements are in place and the

arranged amount is deducted from salaries on a monthly basis.

3.2 Staff and councillor accounts M09 - Quarter 3

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

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at March 2024
349	Staff on Age Analysis Coded as staff	575,930.98
283	Staff with current balance paying through staff deduction	229,033.22
13	Accounts with credit balances	- 13,860.96
26	Staff with arrears with valid arrangements in place (Balance is R 168 105.79 of which R 37 139.24 relates to current for February 2024 which is paid monthly and instalments towards arrears is R 22 467.70(debt will be settled in 0-20 months)	168,105.79
2	Staff with arrears with arrangements towards arrears but repayment periods is from 62-126 months therefor arrangements is not valid, but staff member cannot afford more. Balance of these staff debtors' arrears is R 61 871.02 of which current is R 2 250.00 and instalment towards arrears amounts to R575.38 (debt will be paid back between 62-126 months).	61,871.02
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.	20,165.83
24	Staff accounts with queries to be resolved during March 2024	110,616.08
350		R 575,930.98

REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as of March 2024
21	Councilors on Age Analysis Coded as councilors	105,152.34
18	Councilors in current balance - paying by staff deduction	9,868.20
0	Accounts with credit balances	-
2	2 x Councilor's account number 5004031 & 4016630 in arrears with valid arrangement in place towards arrears. Arrears will be paid within 22 months	94,498.66
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 March 2024	785.48
21		R 105,152.34

3.3 Collection rate M09 - Quarter 3

Ndlambe collection levels: 2023/2024

The table below reflects the collection rate of the municipality for the 3rd quarter ending in March.

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Collection Rate	76.8%	68.2%	77.2%	78.1%	80.3%	53.1%	80%	72%	79%
Collection Rate Quarterly			74.1%			70.5%			77%

Property rates Income Forgone for 202403

Property rates Income Forgone for 202403											
Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Pensioner Rebate	Total Rates Billing
'000209	75% AGRI RATES RATIO APPLIED	1202291300	0.0139	1392654.64	75	10	-1079308.11		0	0	- 1,079,308.11
'000242	30% PRIVATE OWNED TOWN MONTHL	272472800	0.0139	315614.51	30	10	-114591.87	15000	-5909.2	0	- 120,501.07
'000243	30% ECO-VILLAGE(ESTATE) MONTHL	98946136	0.0139	114612.55	30	10	-41197.87	15000	-3267.44	0	- 44,465.31
'000244	30% ECO-TOURISM FARM MONTHLY R	557321000	0.0139	645563.66	30	10	-236111.2	15000	-7426.94	0	- 243,538.14
'000245	RATES PUBLIC SERVICE INFRASTRU	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	317343915	0.0139	367589.53	100	0	-367589.53		0	0	- 367,589.53
'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	26327000	0.0139	30495.45	45	10	0	15000	-451.88	-15171.99	- 15,623.87
'000271	35% PENSIONERS/DISABILITY RATE	29798000	0.0139	34516.05	35	10	0	15000	-399.74	-14158.32	- 14,558.06

'000272	25% PENSIONERS/DISABILITY RATE	47016000	0.0139	54460.24	25	10	0	15000	-677.82	-17479.37	- 18,157.19
'000280	10% RESIDENTIAL RATES REBATE	10340949115	0.0139	11978278.25	10	0	-1174325.94	15000	-235090	0	- 1,409,415.94
TOTAL Property rates Income Forgone= (L4:L16)											- 2,317,281.61

3.4 Insurance report M09 - Quarter 3

The report seeks to give a clear background on insurance claims and current claim status for the financial period 2023/2024 3rd 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 FORCED 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

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

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

- The above outlines the claims that were reported to Gaudrisk insurance company. The municipality has paid the insurance premiums of R311 thousand for quarter 3 against the annual budget of R2,269 million.
- It must be noted that all incidents that involve municipal vehicles whether they are damaged or not must be reported to the insurer, the third-party claims received by the insurer will be linked to the reported incident by the municipality otherwise the claim will not be processed.
- The insurance policy schedule is determined by the addition of all fixed assets that are included in municipality's fixed asset register. All assets are insured at the replacement value. The policy schedule includes other sections such as fidelity, business interruptions, public liability etc.
- The municipality is obliged to provide the updated fixed assets register to the insurer on a regular basis within the financial year.

3.6 Irregular, fruitless and wasteful expenditure M09 - Quarter 3

3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2023 to 29 February 2024 is summarized by directorate in the table below and the cumulative expenditure amounted to approximately R37,026,074.50 with 332 instances identified (this includes historical ongoing expenditure from previous contracts). The review of expenditure for the period ending March 2024, will be performed during April 2024 and reported with the following quarterly report, due at the end of Quarter 4.

Department	No of Records - Department	Total Amount - Department	Percentage of Spend per Department
Community Services	40	R1,028,051.12	2.78%
Corp Services	41	R673,561.65	1.82%
Finance	49	R1,919,811.75	5.19%
Infrastructure	141	R32,682,217.08	88.27%
Municipal Manager	61	R722,432.90	1.95%
Grand Total	332	R37,026,074.50	100.00%

3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 3.

INVOICE DATE	SUPPLIER/CREDITOR	PMNT NUMBER	INVOICE	DESCRIPTION OF PAYMENT	TOAL AMOUNT OF POTENTIAL FRUITLESS & WASTEFULL EXP	AMOUNT RETRIEVED/RECOVERED	EVIDENCE /PROOF OF RECOVERY	DATE OF RECOVERY	TOTAL FRUITLESS AND WASTEFULL EXPENDITURE	COMMENT
Jul-23	NONE								R0.00	
Aug-23	Zenith/Avis Car Rental		E871065926	CAR RENTAL	347.83	347.83	As per Manager Expenditure the CFO has instructed that-damages to rental vehicles will not be recovered from individual staff members until policy is amended to cover such incidents		R0.00	Traffic Fine

	Zenith/Avis Car Rental	EF006417-0006	E871065926	CAR RENTAL	1202.29				R1,202.29	Traffic Fine
Sep-23	NONE								R0.00	
Oct-23	T. TANA	EF006151-0010	2102304	DONATION	R30,000.00	R30,000.00	00882153- AND 00914268-rec00917585-29/02/2024-R3000.00	17/11/2023 AND 11/10/2023, 20/02/24,29 /02/2024	R0.00	Donation should have been paid to Ukhanyo sec school and not t. Tana. banking details were changed on request per previous donation but never changed back to the school's bank details.
	Zenith/Avis Car Rental		E871065414		R782.61	R782.61	As per Manager Expenditure the CFO has instructed that-damages to rental vehicles will not be recovered from individual staff members until policy is amended to cover such incidents		R0.00	Traffic Fine
	Zenith/Avis Car Rental		E871065414		R347.83	R347.83	As per Manager Expenditure the CFO has instructed that-damages to rental vehicles will not be recovered from individual staff members until policy is amended to cover such incidents		R0.00	Traffic Fine
Nov-23	NONE								R0.00	
Dec-23	NONE								R0.00	
Jan-24									R0.00	
Feb-24	Liyabona Trading Enterprise (Pty)Ltd (15887)	EF006638-0008	02/2424	Maintenanc e Of Building	R17,800.00				R17,800.00	SCM captured the wrong creditor, they were supposed to capture Lyabona trading enterprise (15825)
Mar-24									R0.00	
TOTAL									R19,002.29	

3.7 Electricity and Water Losses M09 - Quarter 3

2023 -2024 ELECTRICITY PURCHASES AND SALES (KWH)												
To wn	Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	
Alexandria	Purchases(kWh)	483,238.25	476,591.50	424,227.50	423,276.50	470,217.50	451,303.75	453,578.75	438,508.25	416,323.00	4,037,265.00	
	Total Sales	304,840.15	337,860.91	287,469.59	320,553.17	783,411.89	236,893.47	1,218,016.52	720,772.56	1,142,888.97	5,352,707.26	
	Sales(kWh)- Mun. Readings	75,110.00	117,684.00	86,637.00	95,393.00	547,597.00	36,766.00	1,002,999.50	512,802.00	923,997.50	3,325,454.00	
	Sales (kWh)- CDR Readings	36,952.44	27,023.30	26,127.48	25,957.46	50,054.68	68,365.46	15,279.51	27,530.84	23,771.26	301,062.43	
	Prepaid (kWh)	168,237.90	168,613.80	150,165.30	174,662.90	161,220.40	180,754.20	175,197.70	155,899.90	170,580.40	1,505,332.50	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	220,858.33
	Unmetered - pumps	-	-	-	-	-	-	-	-	-	-	-
	Lost (kWh)	178,398.10	138,730.59	136,757.91	102,723.33	313,194.39	214,410.28	764,437.77	282,264.31	726,565.97	1,315,442.26	
	Loss %	37%	29%	32%	24%	-67%	48%	-169%	-64%	-175%	-33%	
	Port Alfred	Purchases(kWh)	2,170,464.01	2,718,505.63	2,717,744.44	3,645,056.99	2,759,030.01	3,112,221.83	2,944,946.61	2,448,422.01	2,299,682.34	22,516,391.53
Total Sales		2,634,181.34	2,364,064.26	2,119,899.62	2,599,619.70	2,395,061.76	2,391,995.43	2,073,304.64	1,890,195.53	2,411,114.97	18,468,322.30	
Sales(kWh)- Mun. Readings		1,151,523.60	971,313.00	756,716.00	1,073,156.00	1,024,700.00	863,983.00	560,111.00	585,622.00	1,097,951.00	6,987,124.60	
Sales(kWh)- CDR Readings		700,367.43	596,324.45	617,937.21	712,606.09	631,647.84	668,813.62	706,190.93	581,829.92	520,780.45	5,215,717.49	
Prepaid (kWh)		690,300.60	704,437.10	653,256.70	721,867.90	646,724.20	767,209.10	715,013.00	630,753.90	700,393.80	5,529,562.50	
Unmetered - streetlights(kwh)		74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	595,012.28
Unmetered - pumps(kwh)		17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	140,905.44
Lost (kWh)		463,717.33	354,441.37	597,844.82	1,045,437.29	363,968.25	720,226.40	871,641.97	558,226.48	111,432.63	4,048,069.23	
Loss %		-21%	13%	22%	29%	13%	23%	30%	23%	-5%	18%	

	Purchases(kWh)	2,653,702.26	3,195,097.13	3,141,971.94	4,068,333.49	3,229,247.51	3,563,525.58	3,398,525.36	2,886,930.26	2,716,005.34	26,553,656.53
Overall	Total Sales	2,939,021.50	2,701,925.18	2,407,369.21	2,920,172.88	3,178,473.65	2,628,888.91	3,291,321.17	2,610,968.09	3,554,003.94	22,678,140.59
	Sales(kWh)- Mun. Readings	1,226,633.60	1,088,997.00	843,353.00	1,168,549.00	1,572,297.00	827,217.00	1,563,110.50	1,098,424.00	2,021,948.50	9,388,581.10
	Sales(kWh)- CDR Readings	737,319.87	623,347.75	644,064.69	738,563.55	681,702.52	737,179.08	721,470.44	609,360.76	544,551.71	5,493,008.66
	Prepaid (kWh)	858,538.50	873,050.90	803,422.00	896,530.80	807,944.60	947,963.30	890,210.70	786,653.80	870,974.20	6,864,314.60
	Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	791,330.79
	Total Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	140,905.44
	Lost (kWh)	285,319.24	493,171.95	734,602.73	1,148,160.61	50,773.86	934,636.67	107,204.19	275,962.17	837,998.60	3,459,192.94
	Loss %	-11%	15%	23%	28%	2%	26%	3%	10%	-31%	13%

- 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 March 2024 Ndlambe Local Municipality Combined Water Supply and NRW Estimates

Extract from the Ndlambe local municipality's water losses report – March 2024

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

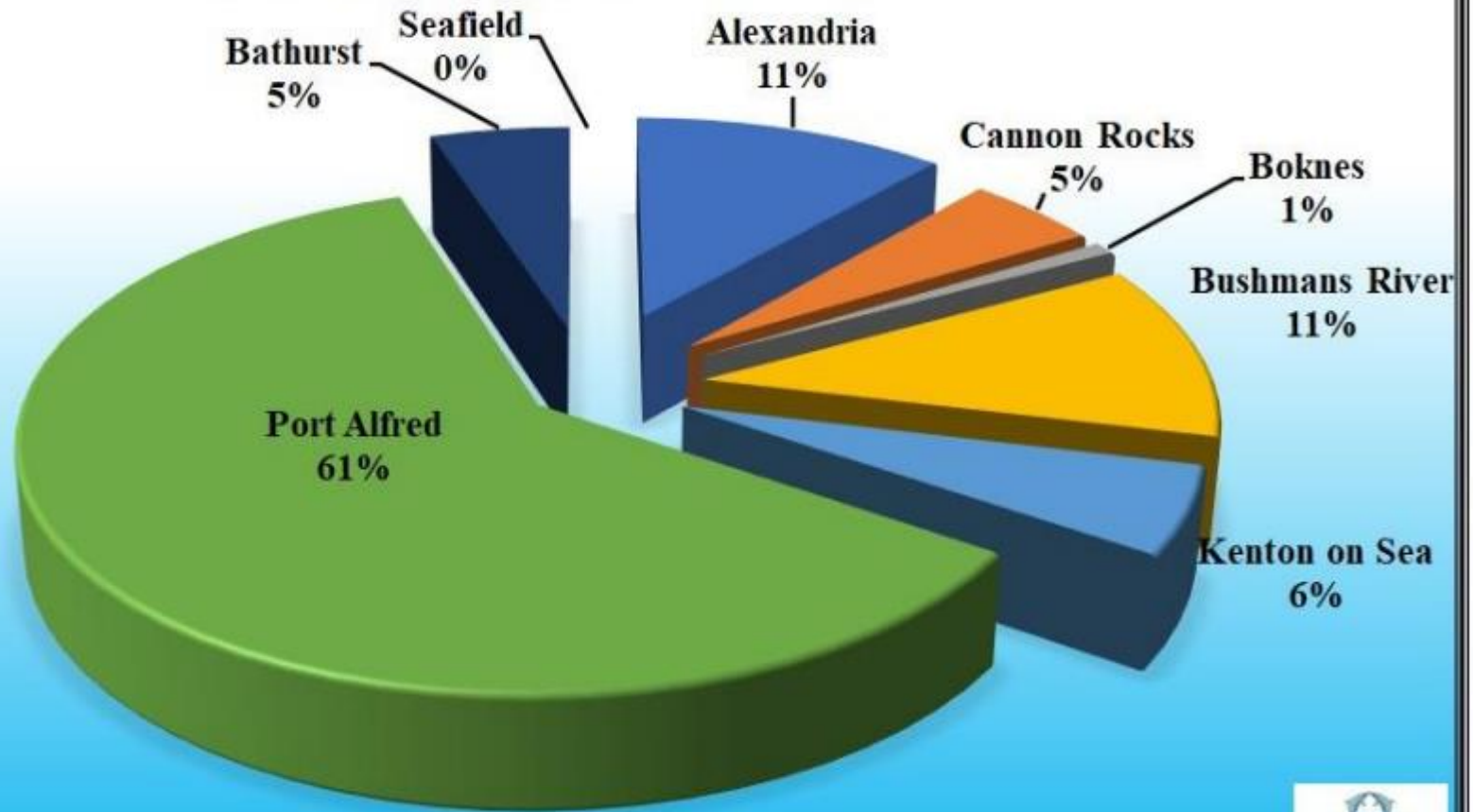
Summary Below is a summary for the month of March 2024 of the entire Ndlambe municipal area: -

- ❖ Total Potable Supply Metered = 171 567m³
- ❖ Total Billed = 109 091 m³
- ❖ Estimated Potable NRW = 36% YTD = 33.7%
- ❖ Average Daily Demand = 4305/day
- ❖ Average No. of Registered Meters = 16 176
- ❖ Average Usage per Meter = 7 m³ /month
- ❖ Average No. of Zero Reading Meters = 5 922
- ❖ Ave. Daily Usage/Meter excl Zero Meters = 307 l/day

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

Total Combined Ndlambe		2024						
		YTD Total	January	February	March	April	May	June
Combined Values for Entire Ndlambe Region	Total supply Metered	626843	236 422	218 854	171 567			
	Total Billed	416994	156 039	151 864	109 091			
	Estimated Potable NRW	33.7%	34%	31%	36%			
	Total Average Daily Demand	6 152 Kl/day	8 485 Kl/day	5 667 Kl/day	4 305 Kl/day			
	Average No. of Registered Meter	16 255	16 306	16 283	16 176			
	Average Usage per Meter	8 Kl/m	9 Kl/m	9 Kl/m	7 Kl/m			
	Average No. of Zero Meter	5 508	5 388	5 272	5 922			
	Ave. Daily Usage/Meter excl Zero Meters	359 l/d	415 l/d	356 l/d	307 l/d			

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 M09 - Quarter 3

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

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

3.9 mSCOA roadmap M09 - Quarter 3

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

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

QUALITY CERTIFICATION



QUALITY CERTIFICATE

I Adv. **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certify that the monthly budget statement report and supporting documentation for the quarter 3 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
MUNICIPAL MANAGER

25/04/2024

DATE