

Mid - Year
2023/2024

SENQU MUNICIPALITY

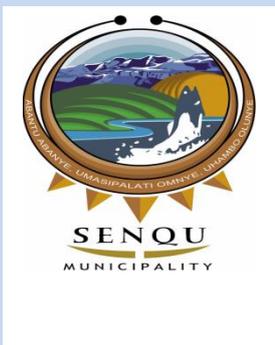
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

PERFORMANCE SNAPSHOT CURRENT MID YEAR VS. PRIOR MID YEAR
(PAGES 4 to 7)

FINANCIAL PERFORMANCE REPORT /TABLES
& SUPPLY CHAIN MANAGEMENT SNAPSHOT (PAGES 8 TO 63)

National Treasury Schedule C template attached as an annexure.

S72 SDBIP MID-YEAR PERFORMANCE ASSESSMENT REPORT ATTACHED
AS AN ANNEXURE A (COVER Page 82 and performance assessment
report as an annexure pages 1 to 58)



July 2023 to December 2023
Mid - Year 2023/2024





S72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT PERFORMANCE PERIOD JULY 2023 UNTIL 31 DECEMBER 2023

1. BACKGROUND AND PURPOSE

The purpose of the report is for Council to consider the mid-year budget and performance assessment for the period ending 31 December 2023 in the 2023/2024 financial year.

This report is used to account to the community / public on the 2023/2024 mid-year institutional performance of Senqu Municipality. The report contains information which is based on the Institutional SDBIP formulated for the first half of the financial year 2023/2024. The report is both financial and non-financial and based on service delivery performance assessment as contained in the municipality's service delivery and budget implementation plan (SDBIP). The report was compiled using municipal financial in year reporting (schedule C) and the SDBIP 1st and 2nd quarter performance information received for the mid-year assessment.

As indicated, the s72 report is a performance report that is required to provide oversight and analysis regarding the manner in which performance targets at institutional have been achieved for the period 1 July 2023 to 31 December 2023, the first 6 months of the financial year (Mid-Year). This report presents an analysis of performance on two levels. Emphasis was placed on more than just the financial reporting and effectively all aspects of institutional and financial performance reporting were examined. In this regard information relating to the Key Performance Areas (that are aligned to the key national indicators) were examined and reported on. Additionally, consolidated reporting was provided and performance within each Key Performance Area was rated. In this manner it becomes easy to establish the areas that were more successful in their performance and to identify areas where appropriate interventions to improve performance were and are necessary.

2. SERVICE DELIVERY PERFORMANCE ASSESSMENT

The report is based on the analysed and evaluated information through a process whereby information of the key performance area, objectives, key performance indicators, programmes /projects reflect the Integrated Development Plan objectives of the Municipality for 2023/2024 financial year. Institutional and departmental performance is based on the Service Delivery Budget Implementation Plan (SDBIP) scorecard. The SDBIP of the municipality comprises of five Key Performance Areas which are derived from Local Government's Strategic Agenda and are aligned to our IDP cluster approach. These are:

- Basic Service Delivery.
- Local Economic Development.
- Financial Viability and Management.
- Institutional Transformation and Organizational Development; and
- Good Governance
- Environment and Spatial Management

3. **AUTHORITY**

Exco and Council

LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003 Chapter 7, Section 72.

In terms of Section 72, of the Municipal Finance Management Act No. 56, 2003, Chapter 8, the accounting officer of the municipality must by 25 January of each year submit a mid-year performance assessment report of the municipality to the mayor of the municipality.

In terms of the Section 54 (1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 7, the following applies: -

*In terms of section 72, **the mayor must** –*

- (a) consider the s72 report.*
- (b) check whether the municipality's approved budget is Implemented in accordance with the service delivery and budget implementation plan.*
- (d) issue any appropriate instructions to the accounting officer to ensure –*
 - (i) that the budget is implemented in accordance with the service delivery and the budget implementation plan; and*
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget.*
 - (iii) Consider review of institutional targets to address issue of where these targets are to be amended and or where there may be identified areas of non-alignment to IDP pre-determined targets and to ensure alignment with the approved budget/ budget adjustments.*
- (e) In terms of section 51(1), the mayor must report to the council by the 31st of January of the financial year.,”*
- (f) In addition to institutional performance report (SDBIP – quarter 1 and qauter 2), the accounting officer must ensure that the financial performance information reflected as at 31 December 2023 is submitted electronically to National Treasury on the Schedule C template format inclusive of the s72 report (Annexure A).*

Noted: In addition, the accounting officer must ensure that the financial performance information as at 31 December 2023 is submitted electronically to National Treasury on the Schedule C template format inclusive of the s72 report.

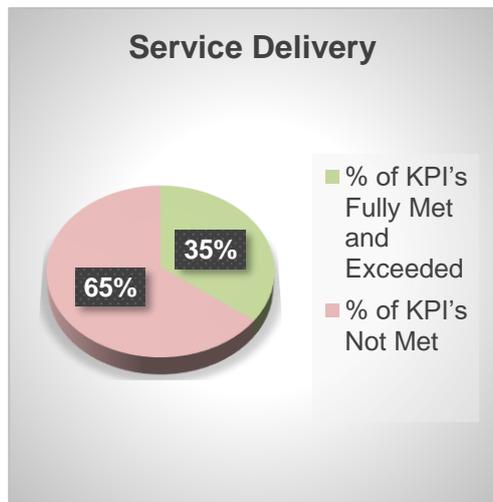
KPA/CMC MID YEAR SCORES

SDBIP SCORECARD ACHIEVEMENT – CURRENT YEAR AT MID YEAR - QUARTER 1 AND 2 (1 JULY 2023 to 31 December 2023)

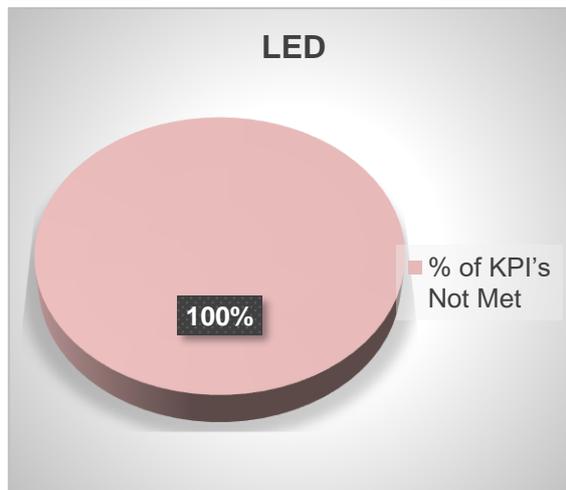
KPA	Total Number of KPI's Per KPA	Number KPI's Fully Met and Exceeded	% of KPI's Fully Met and Exceeded	Number KPI's Not Met	% of KPI's Not Met	Number KPI's Not Yet Applicable
Service Delivery	17	6	35.29	11	64.71	6
LED	1	0	0.00	1	100.00	3
Financial Viability	14	11	78.57	3	21.43	4
Municipal Transformation & Development	5	4	80.00	1	20.00	8
Good Governance & Public Participation	13	9	69.23	4	30.77	0
Environment & Spatial Management	7	3	42.86	4	57.14	4
Total	57	33	57.89	24	42.11	25

GRAPHS – CURRENT FINANCIAL YEAR AT MID YEAR AS A COMPARISON SDBIP SCORECARD ACHIEVEMENT - (QUARTER 1 AND 2 (1 JULY 2023 to 31 DECEMBER 2023))

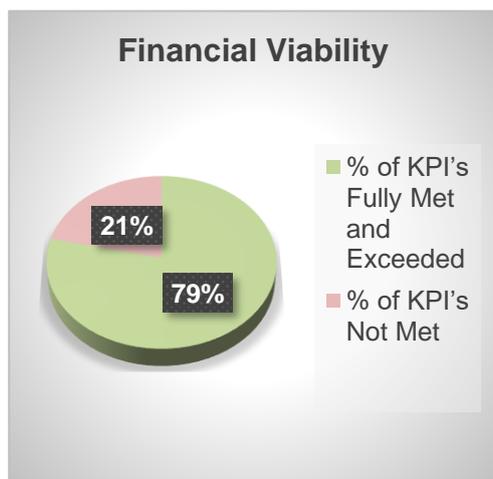
KPA 1 SERVICE DELIVERY



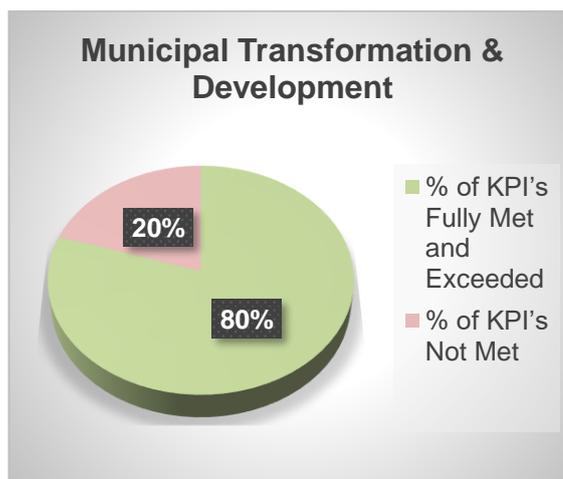
KPA 2 – LOCAL ECONOMIC DEVELOPMENT



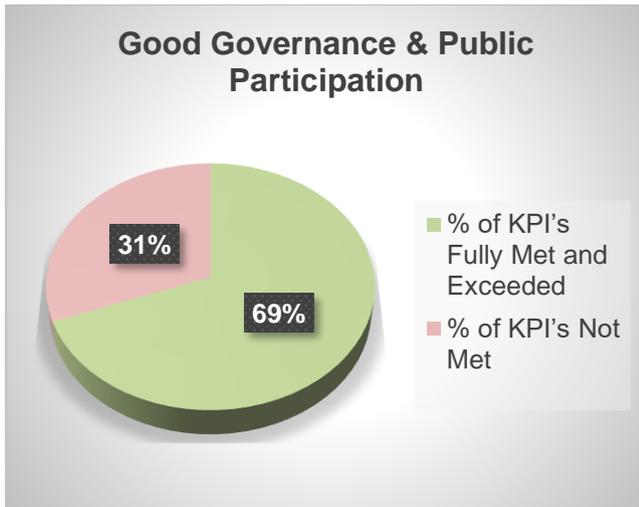
KPA 3 - FINANCIAL VIABILITY



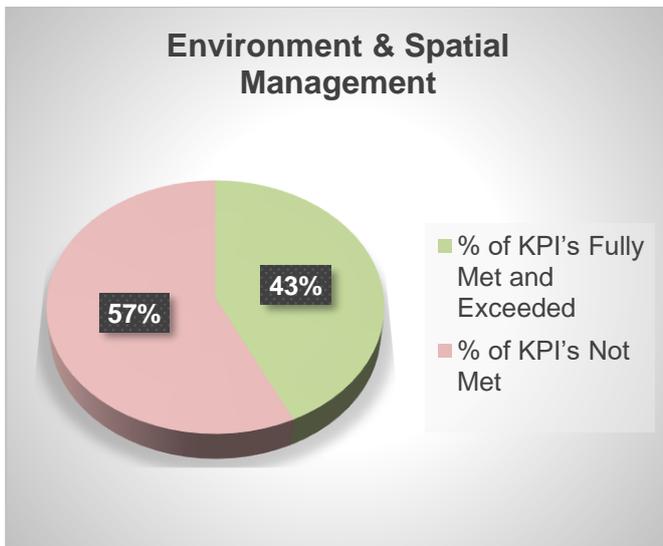
KPA 4 - MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT



KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION



KPA6: ENVIRONMENTAL AND SPATIAL MANAGEMENT



5. EXPOSITION OF FACTS

5.1 EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY

EC142 Senqu - Table C1 Monthly Budget Statement Summary - Mo6 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	17 331	17 048	17 048	824	14 162	11 841	2 321	20%	17 048
Service charges	53 643	71 789	71 789	5 029	31 514	35 895	(4 381)	-12%	71 789
Investment revenue	32 209	-	-	-	-	-	-	-	-
Transfers and subsidies	32 209	23 819	23 819	3 476	18 234	11 910	6 324	53%	23 819
Other own revenue	169 634	212 916	213 750	59 734	148 364	147 270	1 094	1%	-
Total Revenue (excluding capital transfers and contributions)	305 025	325 573	326 407	69 063	212 274	206 916	5 358	3%	326 407
Employee costs	119 944	130 325	130 325	15 209	63 586	65 164	(1 578)	-	130 325
Remuneration of Councillors	12 976	17 055	17 055	1 239	7 481	8 527	(1 047)	-	17 055
Depreciation & asset impairment	17 458	18 833	18 833	-	-	9 417	(9 417)	-	18 833
Finance charges	5 397	3 802	3 802	-	304	248	56	-	3 802
Materials and bulk purchases	55 638	80 357	80 357	4 624	34 695	41 979	(7 284)	-	80 357
Transfers and grants	42	36	36	-	-	36	(36)	-100%	36
Other expenditure	79 906	112 289	112 289	6 461	33 815	57 342	(23 527)	-41%	112 289
Total Expenditure	291 360	362 698	362 699	27 532	139 881	182 714	(42 832)	-23%	362 699
Surplus/(Deficit)	13 664	(37 125)	(36 291)	41 531	72 393	24 202	48 191	199%	(36 291)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	34 366	37 575	43 140	6 424	30 297	27 190	3 107	11%	43 140
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	48 030	449	6 848	47 955	102 690	51 392	51 298	100%	6 848
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	48 030	449	6 848	47 955	102 690	51 392	51 298	100%	6 848
Capital expenditure & funds sources									
Capital expenditure	-	82 161	87 727	11 171	36 343	54 634	(18 290)	-33%	87 727
Capital transfers recognised	-	37 575	43 140	4 747	27 412	27 190	222	1%	43 140
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	45 307	45 307	6 424	8 932	27 924	(18 992)	-68%	45 307	45 307
Total sources of capital funds	45 307	82 881	11 171	36 343	55 114	(18 770)	-34%	88 447	82 881
Financial position									
Total current assets	520 864	369 890	370 724	-	574 576	-	-	-	370 724
Total non-current assets	537 674	632 664	638 229	-	573 988	-	-	-	638 229
Total current liabilities	68 963	52 086	52 086	-	50 036	-	-	-	52 086
Total non-current liabilities	50 677	42 950	42 950	-	50 011	-	-	-	42 950
Community wealth/Equity	944 920	907 024	919 823	-	1 047 630	-	-	-	919 823
Cash flows									
Net cash from (used) operating	300 836	(9 153)	(9 153)	64 831	178 973	76 672	(102 300)	-133%	(9 153)
Net cash from (used) investing	(40 090)	(82 881)	(88 447)	(12 847)	(41 686)	(57 576)	(15 890)	28%	(88 447)
Net cash from (used) financing	-	923	923	15 209	63 586	462	(63 124)	-13677%	923
Cash/cash equivalents at the month/year end	718 759	305 675	306 509	-	698 725	422 743	(275 982)	-65%	401 177
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	10 062	3 937	3 691	4 090	11 392	2 396	2 394	89 521	127 482
Creditors Age Analysis									
Total Creditors	10	30	226	3 249	4 924	-	36	1 295	9 770

5.1.1 Dashboard / Performance Summary

Table 1: Performance Summary

Dashboard - Overview of Operations			
(1 JULY 2023 TO 31 DECEMBER 2023)			
	R' 000		R' 000
<u>Overall Operating results</u>		<u>Cash Management</u>	
Income	212 274	Total investments -(including own funds)	455 599
Expenditure	139 881	Equitable Share & Other Operating Grant YTD	79 611
Transfers Recognised – Capital	27 412	Net in/outflow of cash	63 586
Operating Surplus	47 955	Borrowings	5 498
<u>Debtors</u>		<u>Surplus / (Deficit) per Service</u>	
Total debtors' book	127 482	Electricity	-
		Refuse	-
<u>Capital Expenditure-MIG</u>		<u>Capital Expenditure</u>	
Capital Expenditure as a % of total approved budget - MIG Funding	69%	Capital Expenditure R 36 343 000 as a % of the approved budget R 82 881 000	43%
<u>Financial</u>		<u>Human Resources</u>	
Operating surplus for the period	47 955	Salary bill – Councillors	7 481
Debtors collection ratio %	77%	Salary bill – Officials	63 586
YTD Expenditure all grants and subsidies	107 527	Workforce costs as a % of Actual Operating Income	22%

5.1.2 Summary of the Financial Performance and Position of the Municipality

Liquidity position/ Cash and Cash Equivalents

The Municipality's liquidity is considered relatively sound as the Current Ratio by far exceeds its short-term obligations. The total of current assets is **R 574.6** million as compared to the current liabilities of **R 50.0** million. However, it should be noted that one of the contributing components to the increase in the current ratio is the investments held by the municipality totalling **R 519.4** million which constitutes **90%** of the current assets. Equitable share comprises **R 188.9** million of the investments held. (Refer attached schedule C Report: Part 1- C 6 and C 7(1)- Cash Flow Statement)

Debtors Collection Rate and Outstanding Debtors

The total debtor's book for the period ending **31 December 2023** amounts to **R 127,4** million. An amount of **R 89,5** million pertains to debt older than 365 days, which is **72%** of the total debt book. The debtors' analysis by customer category is as follows:

Organs of State	R 43.8 million;
Commercial:	R 20.5 million;
Households:	R 63.2 million;

The ratio of outstanding debtors to revenue is 45%. The debtors' age analysis report is reflected on Annexure Part 2 – S C 3.

Outstanding Creditors

Senqu Local Municipality is paying its creditors within 30 days as stipulated by the MFMA except where there are disputes between the Municipality and the creditor. The age creditor's analysis is reflected in the attached schedule C Report: Annexure Part 2-SC 4 Creditors Payments schedule.

Capital Projects

The total expenditure on capital projects as at **31 December 2023** amounts to **R 36,3** million which is 43% of the approved budget of **R 82.9** million for the **2023/2024** financial year.

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDING **31 DECEMBER 2023**

The Statement of Financial Performance is presented on the **accrual basis**, which identifies budgeted revenue and expenditure to accrued revenue and expenditure and the corresponding surplus generated for the period (Refer to report A Table C 4 on page 7 of this report and the attached annexure schedule C report (National Treasury Format) annexure, Schedule C Report A – C 4).

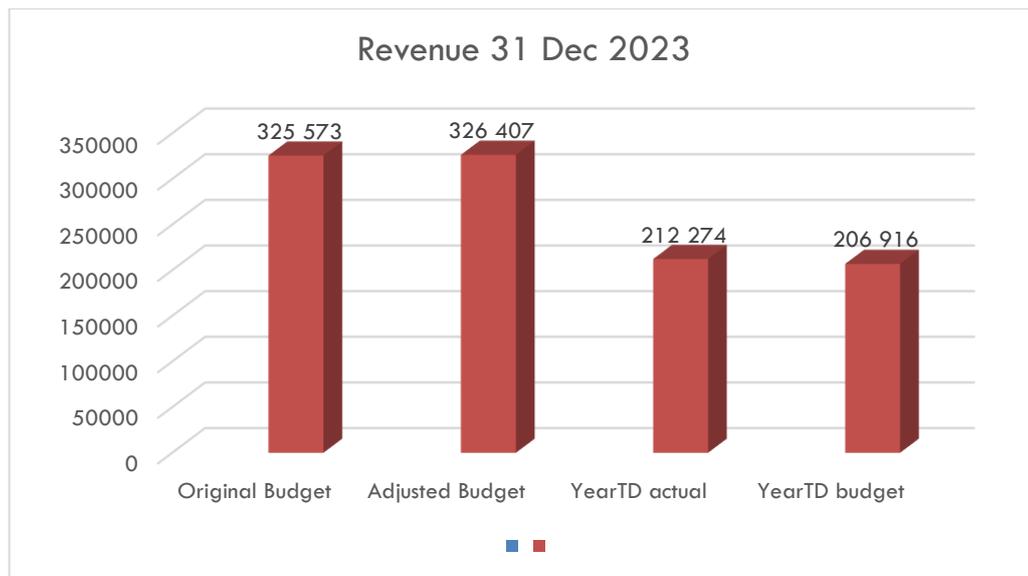
EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Source										
Property rates		17 331	17 048	17 048	824	14 162	11 841	2 321	20%	17 048
Service charges - electricity revenue		44 526	61 638	61 638	4 192	26 555	30 819	(4 264)	-14%	61 638
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		9 117	10 151	10 151	837	4 959	5 075	(116)	-2%	10 151
Rental of facilities and equipment		110	128	128	128	198	52	146	278%	128
Interest earned - external investments		32 209	23 819	23 819	3 476	18 234	11 910			23 819
Interest earned - outstanding debtors		4 752	4 419	4 419	530	2 819	2 210	609	28%	4 419
Dividends received			-	-	-	-	-	-		-
Fines, penalties and forfeits		915	74	74	1	42	37	5		74
Licences and permits		-	-	-	-	-	-	-		-
Agency services		1 204	1 540	1 540	141	651	770	(119)	-15%	1 540
Transfers and subsidies		188 852	200 984	201 819	58 267	141 384	141 471	(87)		201 819
Other revenue		2 270	2 558	2 558	305	1 536	1 271	266	13%	2 558
Gains on disposal of PPE			-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		305 025	325 573	326 407	69 063	212 274	206 916	5 358	3%	326 407

EC 142 Senqu - Table C 4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Type	-									
Employee related costs		119 944	130 325	130 325	15 209	63 586	65 164	(1 578)	-2%	130 325
Remuneration of councillors		12 976	17 055	17 055	1 239	7 481	8 527	(1 047)	-12%	17 055
Debt impairment		14 497	14 562	14 562	-	-	7 181	(7 181)	-100%	14 562
Depreciation & asset impairment		17 458	18 833	18 833	-	-	9 417	(9 417)	-100%	18 833
Finance charges		5 397	3 802	3 802	-	304	248	56	23%	3 802
Bulk purchases		45 499	61 537	61 537	3 208	28 563	32 569	(4 005)		61 537
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		31 251	59 055	58 885	3 147	18 453	30 853	(12 399)	-40%	58 885
Transfers and grants		42	36	36	-	-	36	(36)	-100%	36
Other expenditure		31 329	36 672	36 842	3 314	15 362	19 308	(3 947)	-20%	36 842
Loss on disposal of PPE		682	2 000	2 000	-	-	-	-		2 000
Total Expenditure		291 360	362 698	362 699	27 532	139 881	182 714	(42 832)	-23%	362 699
Surplus/(Deficit)		13 664	(37 125)	(36 291)	41 531	72 393	24 202	48 191	0	(36 291)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		34 366	37 575	43 140	6 424	30 297	27 190	3 107	0	43 140
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		48 030	449	6 848	47 955	102 690	51 392			6 848
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		48 030	449	6 848	47 955	102 690	51 392			6 848
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		48 030	449	6 848	47 955	102 690	51 392			6 848
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		48 030	449	6 848	47 955	102 690	51 392			6 848

The BAR Chart Depicts the Revenue Generated for the period ending 31 December 2023



Notes to the Statement of Financial Performance for the Period Ending 31 December 2023

1. Service Charges

Property rates is above the budgeted YTD estimate by R 2,3 million. The service charges amounts are below forecast by the amount of R 4,38 million.

2. Transfers Recognised – Operational

The transfers recognised relates to grants and subsidies received. Operational Grants and Subsidies received to date amounts to R 141 million. Operating income is recognised as the expenditure is incurred and to date R 85 million has been recognized as operational expenditure.

3. Debt Impairment and Depreciation

Provision for bad debts in respect of **Debt Impairment** and Depreciation will be asses in quarter 3 which is budgeted for R 16,5 million and R 33,3 million for the financial year respectively

Bulk Purchases

Bulk purchases represent purchases of **electricity** to the amount of R 28.5 million (year to dated budget R 32.5 Million) indicating a variance of 17 % for over expenditure. *Increases were done in accordance with Nersa approvals.*

4. Employee Related Costs

The employee related costs stand at R 71,06 million at 31 December 2023 (year to dated budget R 73,7 Million) indicating a variance of 4%.

Refer to Part 2 – SC 8 for the employee related costs expenditure breakdown per type

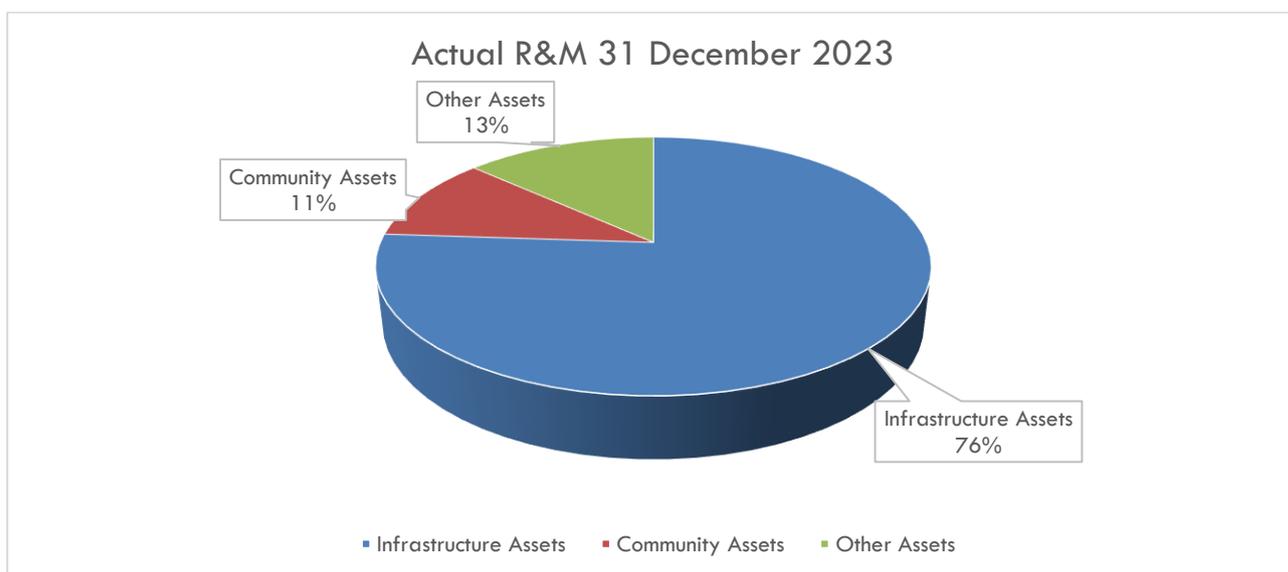
6. Repairs and Maintenance

Table 4 below reflects Repairs and Maintenance expenditure efficiency for the period ending 31 December 2023 which stands at 52.8 % (R 4,9 million) of the year budget. (R 10.4 Million) It is anticipated that the expenditure will improve in the second half of the financial year. Refer to Part 2: SC 13 c (repairs and maintenance by asset class in schedule C).

Table 4: Repairs and Maintenance per Asset Class

Repairs & Maintenance: Budget Year 2023/24					
	Original Budget	Year TD actual	Year TD budget	YTD variance	YTD variance
Total Repairs and Maintenance Expenditure	20 992	4 926	10 437	5 511	52.8%

The pie chart below represents the Repairs and Maintenance expenditure for the six months ending 31 December 2023 as represented of the year to date budget.



5.3 CAPITAL EXPENDITURE

The total capital expenditure as at **31 December 2023** amounts to **R 36,3** which is 43% of the approved budget of **R 82.9** million for the 2023/24 financial year. **However, the capital expenditure, when compared to the year-to date budget is 66%.** The Infrastructure asset section have expensed 67% of its year to date budget of R 10,7 for the period ending 31 December 2023.

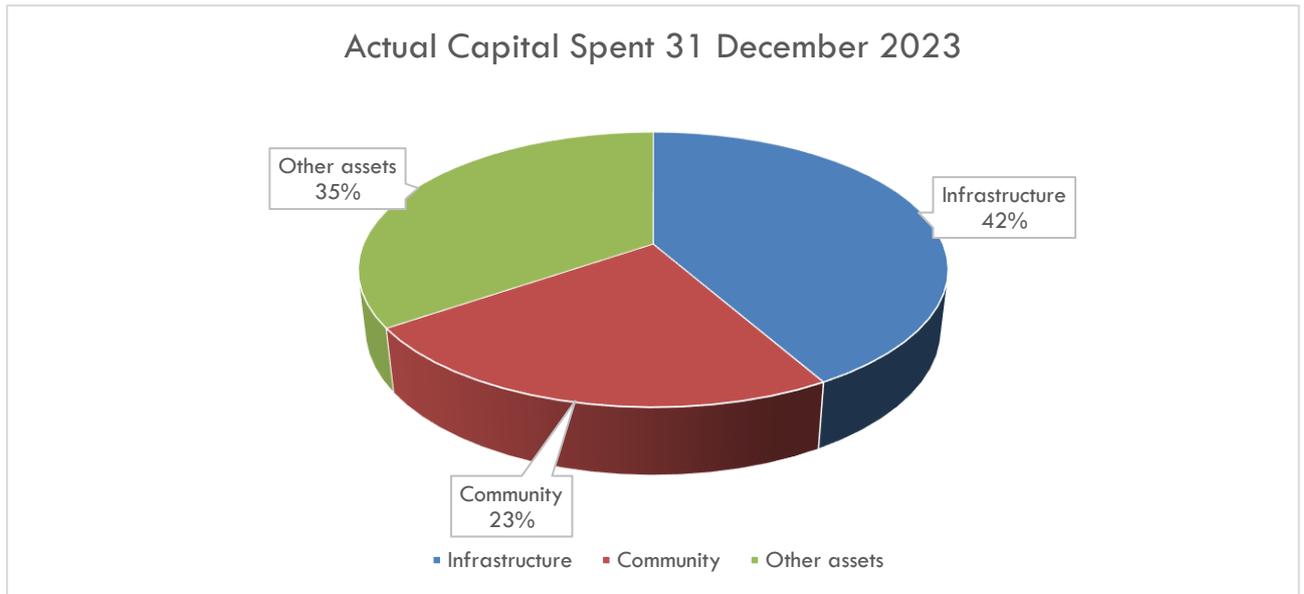
Refer to the attached Schedule C Report: Part 1 C 5 for the breakdown per municipal vote, standard classification & funding; SC 13 a, SC 13 b and SC 13 e for breakdown of asset by asset class

Table below gives a breakdown of the asset by class.

Table 8: Actual Expenditure per Asset Class against Budget

Description	2023/2024 Budget				
	Original Budget	Year to Date actual	Year to Date budget	Year to Date variance	Year to Date variance
Infrastructure	17 265	7 196	10 673	3 477	-33%
Community	10 420	4 054	7 780	3 726	-48%
Other assets	9 650	5 957	4 825	1 132	23%

Pie Chart depicts the Actual Expenditure per Asset Class



5.4 EXPENDITURE ON GRANTS - DORA ALLOCATION

Grant Funding Utilised	YTD ACTUAL 2023-24	YTD BUDGET 2023-24	YTD % Spent
Operating Transfers and Grants	Million	Million	
National Government:			
Local Government Equitable Share	79 611	97 075	18%
Finance Management	976	827	18%
EPWP Incentive	1 527	589	159%
Municipal Systems Improvement	-	-	-
Municipal Infrastructure Grant Operational	2 314	3 942	41%
LGSETA	-	-	-
Provincial Government:			
Libraries Provincial	1 251	1 636	24%
Total Operating Transfers and Grants	85 680	104 068	18%
Capital Transfers and Grants			
National Government:			
Municipal Infrastructure Grant (MIG)	31 793	37 575	85%
Integrated National Electrification Programme	-	-	-
Totals	-	-	-

6. CHALLENGES

Revenue Management

A major portion of the municipality's debt is greater than 365 days. As a result, the municipality needs to enforce strict credit control measures in terms of its credit control policy and by-laws.

The Municipality must also develop and implement an effective Revenue Enhancement Strategy to ensure a holistic approach incorporating all stages of this strategy

7. FINANCIAL IMPLICATIONS

The ability for the municipality not to collect outstanding debt will have a direct effect on the cash flow of the Municipality and its ability to fully meet its future financial obligations as well as fund its own capital infrastructure program. Currently, the municipality is grant dependant on the DoRA allocation from National Government for funding for its capital program. These funding are conditional and are governed by the Circulars of the Municipal Finance Management Act

8. RECOMMENDATION

It is recommended that:

- a) Council considers the Mid-Year Budget and Performance Assessment Report for the 2020/2021 Financial Year in terms of S72 of the MFMA and the Supporting Documentation which is attached.
- b) Council considers the financial state of affairs of the Municipality as reflected in this report and takes note of the outstanding debt book as at 31 December 2023.
- c) Council notes that in terms of current cash flow projections the Municipality will be

totally dependent on grant funding within 2 to 5 years to fund its capital infrastructure programme if the debtor's collection rate does not improve.

- d) The accounting Officer submits the S72 report and the attached supporting documents in an electronic format (Schedule C- AS attached) and a signed hard copy to National Treasury and other relevant stakeholders
- e) The accounting officer ensures that the Mid- Year report and its supporting schedules are placed on the municipality's website
- f) Council considers the tabling of an adjustment budget not later than **28 February 2024**, taking into account the following:
 - The appropriation of any additional revenue received during the current financial year.
 - Any unforeseeable and unavoidable expenditure that has been incurred in the current financial year and approved by the Mayor.
 - Adjustments to the Operating and Capital budget for Virements and transfer of funding.
 - Transfer of projects of an operating nature from the capital budget to the operating budget.

EC 142 Senqu - Table C1 Monthly Budget Statement Summary – Second Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	17 331	17 048	17 048	824	14 162	11 841	2 321	20%	17 048
Service charges	53 643	71 789	71 789	5 029	31 514	35 895	(4 381)	-12%	71 789
Investment revenue	32 209	-	-	-	-	-	-		-
Transfers and subsidies	32 209	23 819	23 819	3 476	18 234	11 910	6 324	53%	23 819
Other own revenue	169 634	212 916	213 750	59 734	148 364	147 270	1 094	1%	-
Total Revenue (excluding capital transfers and contributions)	305 025	325 573	326 407	69 063	212 274	206 916	5 358	3%	326 407
Employee costs	119 944	130 325	130 325	15 209	63 586	65 164	(1 578)		130 325
Remuneration of Councillors	12 976	17 055	17 055	1 239	7 481	8 527	(1 047)		17 055
Depreciation & asset impairment	17 458	18 833	18 833	-	-	9 417	(9 417)		18 833
Finance charges	5 397	3 802	3 802	-	304	248	56		3 802
Materials and bulk purchases	55 638	80 357	80 357	4 624	34 695	41 979	(7 284)		80 357
Transfers and grants	42	36	36	-	-	36	(36)	-100%	36
Other expenditure	79 906	112 289	112 289	6 461	33 815	57 342	(23 527)	-41%	112 289
Total Expenditure	291 360	362 698	362 699	27 532	139 881	182 714	(42 832)	-23%	362 699
Surplus/(Deficit)	13 664	(37 125)	(36 291)	41 531	72 393	24 202	48 191	199%	(36 291)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Contributions & Contributed assets	34 366	37 575	43 140	6 424	30 297	27 190	3 107	11%	43 140
Surplus/(Deficit) after capital transfers & contributions	48 030	449	6 848	47 955	102 690	51 392	51 298	100%	6 848
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	48 030	449	6 848	47 955	102 690	51 392	51 298	100%	6 848
Capital expenditure & funds sources									
Capital expenditure	-	82 161	87 727	11 171	36 343	54 634	(18 290)	-33%	87 727
Capital transfers recognised	-	37 575	43 140	4 747	27 412	27 190	222	1%	43 140
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	45 307	45 307	6 424	8 932	27 924	(18 992)	-68%	45 307
Total sources of capital funds	-	82 881	88 447	11 171	36 343	55 114	(18 770)	-34%	88 447

EC 142 Senqu - Table C1 Monthly Budget Statement Summary – Second Quarter (cont.)

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial position									
Total current assets	520 864	369 890	370 724		574 576				370 724
Total non-current assets	537 674	632 664	638 229		573 988				638 229
Total current liabilities	68 963	52 086	52 086		50 036				52 086
Total non-current liabilities	50 677	42 950	42 950		50 011				42 950
Community wealth/Equity	944 920	907 024	919 823		1 047 630				919 823
Cash flows									
Net cash from (used) operating	300 836	(9 153)	(9 153)	64 831	178 973	76 672	(102 300)	-133%	(9 153)
Net cash from (used) investing	(40 090)	(82 881)	(88 447)	(12 847)	(41 686)	(57 576)	(15 890)	28%	(88 447)
Net cash from (used) financing	–	923	923	15 209	63 586	462	(63 124)	-13677%	923
Cash/cash equivalents at the month/year end	718 759	305 675	306 509	–	698 725	422 743	(275 982)	-65%	401 177
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	10 062	3 937	3 691	4 090	11 392	2 396	2 394	89 521	127 482
Creditors Age Analysis									
Total Creditors	10	30	226	3 249	4 924	–	36	1 295	9 770

EC142 Senqu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		215 403	161 188	161 188	62 058	170 570	107 405	63 165	59%	161 188
Executive and council		–	7 167	7 167	–	–	–	–		7 167
Finance and administration		215 403	154 021	154 021	62 058	170 570	107 405	63 165	59%	154 021
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		4 688	5 278	5 278	358	1 849	2 554	(705)	-28%	5 278
Community and social services		1 567	1 664	1 664	6	31	785	(754)	-96%	1 664
Sport and recreation		1	2	2	0	0	1	(1)	-82%	2
Public safety		3 120	3 613	3 613	353	1 818	1 769	50	3%	3 613
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		42 417	48 336	54 736	7 388	35 710	32 115	3 595	11%	54 736
Planning and development		6 386	9 556	9 556	964	3 745	3 488	257	7%	9 556
Road transport		36 031	38 780	45 180	6 424	31 966	28 627	3 338	12%	45 180
Environmental protection		–	–	–	–	–	–	–		–
Trading services		58 983	148 014	148 014	5 554	34 310	91 700	(57 390)	-63%	148 014
Energy sources		45 706	98 671	98 671	4 327	27 106	58 182	(31 076)	-53%	98 671
Water management		–	–	–	–	–	–	–		–
Wastewater management		–	–	–	–	–	–	–		–
Waste management		13 277	49 343	49 343	1 226	7 205	33 518	(26 313)	-79%	49 343
Other	4	569	331	331	129	131	331	(200)	-60%	331
Total Revenue - Functional	2	322 060	363 147	369 547	75 487	242 571	234 106	8 465	4%	369 547

EC142 Senqu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional	-									
Governance and administration		112 454	136 517	136 518	11 806	59 001	68 912	(9 911)	-14%	136 518
Executive and council		30 739	35 985	35 985	2 843	19 430	18 106	1 324	7%	35 985
Finance and administration		78 474	97 009	97 010	8 571	37 613	49 044	(11 431)	-23%	97 010
Internal audit		3 241	3 523	3 523	393	1 958	1 761	197	11%	3 523
Community and public safety		26 891	28 870	28 870	2 751	11 634	14 341	(2 707)	-19%	28 870
Community and social services		18 595	18 977	18 977	1 713	7 989	9 494	(1 504)	-16%	18 977
Sport and recreation		1 462	1 652	1 652	447	1 030	826	204	25%	1 652
Public safety		6 833	8 242	8 242	591	2 614	4 021	(1 407)	-35%	8 242
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		43 432	57 952	57 952	6 381	20 305	29 725	(9 420)	-32%	57 952
Planning and development		19 006	25 727	25 727	3 357	10 500	13 620	(3 120)	-23%	25 727
Road transport		24 373	32 040	32 040	3 024	9 805	15 938	(6 133)	-38%	32 040
Environmental protection		53	185	185	-	-	168	(168)	-100%	185
Trading services		106 577	137 710	137 710	6 475	48 229	68 894	(20 665)	-30%	137 710
Energy sources		62 228	88 735	88 735	4 345	35 142	44 876	(9 735)	-22%	88 735
Water management		-	-	-	-	-	-	-	-	-
Wastewater management		7 354	8 319	8 319	178	1 296	3 662	(2 366)	-65%	8 319
Waste management		36 995	40 656	40 656	1 953	11 791	20 356	(8 564)	-42%	40 656
Other		2 007	1 648	1 648	118	713	842	(130)	-15%	1 648
Total Expenditure - Functional	3	291 360	362 698	362 699	27 532	139 881	182 714	(42 832)	-23%	362 699
Surplus/ (Deficit) for the year		30 699	449	6 848	47 955	102 690	51 392	51 298	100%	6 848

**EC142 Senqu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) –
Second Quarter**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		–	7 167	7 167	–	–	–	–		7 167
Vote 2 - Planning & Development		601	1 964	1 964	1	30	339	(308)	-91.1%	1 964
Vote 3 - Corporate Services		1 203	228	228	83	141	101	40	39.7%	228
Vote 4 - Budget & Treasury		218 354	158 963	158 963	62 356	172 724	109 884	62 840	57.2%	158 963
Vote 5 – Technical Services		97 205	189 537	195 937	12 560	67 693	121 223	(53 530)	-44.2%	195 937
Vote 6 – Community Services		4 697	5 288	5 288	487	1 983	2 559	(576)	-22.5%	5 288
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Community & Social Services		–	–	–	–	–	–	–		–
Vote 10 - Sport & Recreation		–	–	–	–	–	–	–		–
Vote 11 - Public Safety		–	–	–	–	–	–	–		–
Vote 12 - Electricity		–	–	–	–	–	–	–		–
Vote 13 - Waste Management		–	–	–	–	–	–	–		–
Vote 14 - Water		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	322 060	363 147	369 547	75 487	242 571	234 106	8 465	3.6%	369 547
Expenditure by Vote	1									
Vote 1 - Executive & Council		33 980	39 508	39 508	3 236	21 388	19 867	1 520	7.7%	39 508
Vote 2 - Planning & Development		17 258	21 405	21 405	3 048	8 896	11 477	(2 581)	-22.5%	21 405
Vote 3 - Corporate Services		35 241	46 968	46 968	3 802	18 754	23 727	(4 973)	-21.0%	46 968
Vote 4 - Budget & Treasury		44 504	52 002	52 002	5 620	20 115	26 297	(6 182)	-23.5%	52 002
Vote 5 – Technical Services		126 054	164 411	164 412	8 174	54 015	82 061	(28 046)	-34.2%	164 412
Vote 6 – Community Services		33 580	37 564	37 564	3 535	16 199	18 864	(2 665)	-14.1%	37 564
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Community & Social Services		–	–	–	–	–	–	–		–
Vote 10 - Sport & Recreation		–	–	–	–	–	–	–		–
Vote 11 - Public Safety		–	–	–	–	–	–	–		–
Vote 12 - Electricity		–	–	–	–	–	–	–		–
Vote 13 - Waste Management		–	–	–	–	–	–	–		–
Vote 14 - Water		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	290 616	361 858	361 859	27 415	139 366	182 294	(42 927)	-23.5%	361 859
Surplus/ (Deficit) for the year	2	31 443	1 289	7 689	48 072	103 205	51 812	51 392	99.2%	7 689

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Source										
Property rates		17 331	17 048	17 048	824	14 162	11 841	2 321	20%	17 048
Service charges - electricity revenue		44 526	61 638	61 638	4 192	26 555	30 819	(4 264)	-14%	61 638
Service charges - water revenue		-	-	-	-	-	-	-		-
Service charges - sanitation revenue		-	-	-	-	-	-	-		-
Service charges - refuse revenue		9 117	10 151	10 151	837	4 959	5 075	(116)	-2%	10 151
Service charges - other		110	128	128	128	198	52	146	278%	128
Rental of facilities and equipment		110	128	128	128	198	52	146	278%	128
Interest earned - external investments		32 209	23 819	23 819	3 476	18 234	11 910			23 819
Interest earned - outstanding debtors		-	-	-	-	-	-	-		-
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		915	74	74	1	42	37	5		74
Licences and permits		-	-	-	-	-	-	-		-
Agency services		1 204	1 540	1 540	141	651	770	(119)	-15%	1 540
Transfers and subsidies		188 852	200 984	201 819	58 267	141 384	141 471	(87)		201 819
Other revenue		-	-	-	-	-	-	-		-
Gains on disposal of PPE		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		305 025	325 573	326 407	69 063	212 274	206 916	5 358	3%	326 407
Expenditure by Type										
Employee related costs		119 944	130 325	130 325	15 209	63 586	65 164	(1 578)	-2%	130 325
Remuneration of councillors		12 976	17 055	17 055	1 239	7 481	8 527	(1 047)	-12%	17 055
Debt impairment		14 497	14 562	14 562	-	-	7 181	(7 181)	-100%	14 562
Depreciation & asset impairment		17 458	18 833	18 833	-	-	9 417	(9 417)	-100%	18 833
Finance charges		5 397	3 802	3 802	-	304	248	56	23%	3 802
Bulk purchases		45 499	61 537	61 537	3 208	28 563	32 569	(4 005)		61 537
Other materials		10 139	18 820	18 820	1 416	6 132	9 411	(3 278)		18 820
Contracted services		31 251	59 055	58 885	3 147	18 453	30 853	(12 399)	-40%	58 885
Transfers and subsidies		42	36	36	-	-	36	(36)	-100%	36
Other expenditure		33 476	36 672	36 842	3 314	15 362	19 308	(3 947)	-20%	36 842
Loss on disposal of PPE		682	2 000	2 000	-	-	-	-		2 000
Total Expenditure		291 360	362 698	362 699	27 532	139 881	182 714	(42 832)	-23%	362 699

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – Second Quarter (Cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit)		13 664	(37 125)	(36 291)	41 531	72 393	24 202	48 191	0	(36 291)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		34 366	37 575	43 140	6 424	30 297	27 190	3 107	0	43 140
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		48 030	449	6 848	47 955	102 690	51 392			6 848
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		48 030	449	6 848	47 955	102 690	51 392			6 848
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		48 030	449	6 848	47 955	102 690	51 392			6 848
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		48 030	449	6 848	47 955	102 690	51 392			6 848

EC142 Senqu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – Second Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	1 485	1 485	-	67	1 485	(1 418)	-95%	1 485
Vote 2 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	5 469	5 469	-	-	4 790	(4 790)	100%	5 469
Vote 4 - Budget & Treasury		-	6 000	6 000	-	35	3 500	(3 465)	-99%	6 000
Vote 5 – Technical Services		-	34 915	34 915	5 775	10 693	18 085	(7 392)	-41%	34 915
Vote 6 – Community Services		-	27 040	27 040	4 747	18 925	16 375	2 550	16%	27 040
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-
Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	74 909	74 909	10 523	29 720	44 235	(14 515)	-33%	74 909
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	400	400	-	-	400	(400)	100%	400
Vote 2 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	112	112	-	34	93	(59)	-63%	112
Vote 4 - Budget & Treasury		-	1 561	1 561	648	820	1 561	(741)	-47%	1 561
Vote 5 – Technical Services		-	380	5 945	-	5 769	5 945	(176)	-3%	5 945
Vote 6 – Community Services		-	4 800	4 800	-	-	2 400	(2 400)	100%	4 800
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation		-	-	-	-	-	-	-	-	-

Vote 11 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	7 253	12 818	648	6 624	10 399	(3 776)	-36%	12 818
Total Capital Expenditure		-	82 161	87 727	11 171	36 343	54 634	(18 290)	-33%	87 727

EC142 Senqu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – Second Quarter (cont.)

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Standard Classification										
Governance and administration		-	15 746	15 746	648	956	12 309	(11 352)	-92%	15 746
Executive and council		-	535	535	-	67	535	(468)	-87%	535
Finance and administration		-	13 861	13 861	648	889	10 424	(9 534)	-91%	13 861
Internal audit		-	1 350	1 350	-	-	1 350	(1 350)	100%	1 350
Community and public safety		-	20 470	20 470	1 150	10 010	13 005	(2 995)	-23%	20 470
Community and social services		-	9 340	9 340	-	2 731	6 700	(3 969)	-59%	9 340
Sport and recreation		-	-	-	-	1 013	-	1 013	-	-
Public safety		-	11 130	11 130	1 150	6 266	6 305	(39)	-1%	11 130
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	20 730	26 295	5 775	11 545	16 058	(4 513)	-28%	26 295
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	20 730	26 295	5 775	11 545	16 058	(4 513)	-28%	26 295
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	25 835	25 835	3 598	13 832	13 643	190	1%	25 835
Energy sources		-	1 865	1 865	-	71	965	(894)	-93%	1 865
Water management		-	-	-	-	-	-	-	-	-
Wastewater management		-	7 200	7 200	-	1 616	3 600	(1 984)	-55%	7 200
Waste management		-	16 770	16 770	3 598	12 146	9 078	3 068	34%	16 770
Other		-	100	100	-	-	100	(100)	100%	100
Total Capital Expenditure - Standard Classification	3	-	82 881	88 447	11 171	36 343	55 114	(18 770)	-34%	88 447
Funded by:										
National Government		-	37 575	37 575	4 747	21 846	21 625	222	1%	37 575
Provincial Government		-	-	5 565	-	5 565	5 565	(0)	0%	5 565
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	37 575	43 140	4 747	27 412	27 190	222	1%	43 140
Public contributions & donations	5									
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	45 307	45 307	6 424	8 932	27 924	(18 992)	-68%	45 307
Total Capital Funding		-	82 881	88 447	11 171	36 343	55 114	(18 770)	-34%	88 447

EC142 Senqu - Table C6 Monthly Budget Statement - Financial Position – Second Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		497 826	333 979	334 813	519 419	334 813
Call investment deposits						
Consumer debtors		14 620	27 625	27 625	24 979	27 625
Other debtors		15	4 177	4 177	13 867	4 177
Current portion of long-term receivables		-	-	-	-	-
Inventory		608	551	551	597	551
Total current assets		520 864	369 890	370 724	574 576	370 724
Non-current assets						
Long-term receivables			-	-	-	-
Investments			-	-	-	-
Investment property		47 272	46 309	46 309	47 272	46 309
Investments in Associate			-	-	-	-
Property, plant and equipment		490 072	584 283	589 848	526 380	589 848
Agricultural						
Biological assets		-	-	-	(29)	-
Intangible assets		330	2 072	2 072	365	2 072
Other non-current assets			-	-	-	-
Total non-current assets		537 674	632 664	638 229	573 988	638 229
TOTAL ASSETS		1 058 538	1 002 553	1 008 953	1 148 564	1 008 953
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		1 972	2 136	2 136	2 018	2 136
Trade and other payables		38 996	29 424	29 424	23 704	29 424
Provisions		27 001	20 526	20 526	18 839	20 526
Total current liabilities		68 963	52 086	52 086	50 036	52 086
Non-current liabilities						
Borrowing		5 957	4 978	4 978	5 498	4 978
Provisions		27 489	37 973	37 973	27 438	37 973
Total non-current liabilities		50 677	42 950	42 950	50 011	42 950
TOTAL LIABILITIES		119 640	95 036	95 036	100 047	95 036
NET ASSETS	2	938 897	907 517	913 917	1 048 516	913 917
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		579 266	505 584	518 383	681 976	518 383
Reserves		365 654	401 439	401 439	365 654	401 439
TOTAL COMMUNITY WEALTH/EQUITY	2	944 920	907 024	919 823	1 047 630	919 823

EC142 Senqu - Table C7 Monthly Budget Statement - Cash Flow – Second Quarter

Description	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7 918	13 029	13 029	729	5 560	9 049	(3 489)	-39%	13 029
Service charges		54 689	54 863	54 863	3 430	26 445	27 431	(986)	-4%	54 863
Other revenue		6 898	5 302	5 302	712	3 530	2 521	1 009	40%	5 302
Government - operating		189 105	199 394	199 394	57 303	138 068	148 182	(10 114)	-7%	199 394
Government - capital		37 385	37 575	37 575	5 081	20 445	18 618	1 827	10%	37 575
Interest		4 841	-	-	722	3 986	-	3 986		-
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(315 476)	(315 477)	(3 147)	(19 062)	(127 210)	(108 149)	85%	(315 477)
Finance charges		-	(3 802)	(3 802)	-	-	(1 901)	(1 901)	100%	(3 802)
Transfers and Grants		-	(36)	(36)	-	-	(18)	(18)	100%	(36)
NET CASH FROM/(USED) OPERATING ACTIVITIES		300 836	(9 153)	(9 153)	64 831	178 973	76 672	(102 300)	133%	(9 153)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-		-	-	-	-		-
Decrease (Increase) in non-current debtors					-	-	-	-		-
Decrease (increase) other non-current receivables			-		-	-	-	-		-
Decrease (increase) in non-current investments			-		-	-	-	-		-
Payments										
Capital assets		(40 090)	(82 881)	(88 447)	(12 847)	(41 686)	(57 576)	(15 890)	28%	(88 447)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40 090)	(82 881)	(88 447)	(12 847)	(41 686)	(57 576)	(15 890)	28%	(88 447)

EC142 Senqu - Table C7 Monthly Budget Statement - Cash Flow - Mo6 December (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-		-	-	-	-		-
Borrowing long term/refinancing			-		-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	15 209	63 586	-	63 586		-
Payments										
Repayment of borrowing		-	923	923	-	-	462	462	100%	923
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	923	923	15 209	63 586	462	(63 124)	- 1367 7%	923
NET INCREASE/ (DECREASE) IN CASH HELD		260 746	(91 111)	(96 676)	67 193	200 872	19 558			(96 676)
Cash/cash equivalents at beginning:		458 013	396 786	403 186		497 853	403 186			497 853
Cash/cash equivalents at month/year end:		718 759	305 675	306 509		698 725	422 743			401 177

EC142 Senqu - Supporting Table SC1 Material variance explanations – Second Quarter

Ref	Description R thousands	Variance	Reasons for material deviations
1	Revenue by Source		
	Property rates	33%	Capital amount raised in July
	Service charges - electricity revenue	8%	Actual Electricity Billed greater than expected
	Service charges - water revenue		
	Service charges - sanitation revenue		
	Service charges - refuse revenue	-15%	Actual Refuse Billed greater than expected
	Service charges - other		
	Rental of facilities and equipment	-36%	Less Rental Income received than initially expected
	Interest earned - external investments	-84%	Interest earned - external investments - Greater returns realised to effective investment strategy
	Interest earned - outstanding debtors	27%	Interest earned - outstanding debtors - More than anticipated
	Dividends received		
	Fines	985%	Fines - Decrease in fine income resulting from a decrease in fines issued
	Licences and permits	19%	Licences and permits - Increase in Licence and Permits resulting in a decrease in revenue received
	Agency services	-100%	Agency services - Increase in estimated revenue from agency services more than anticipated
	Transfers recognised - operating	26%	VAT on Capital Grants to be recognised
	Other Revenue by Source	-52%	Other Revenue - Less Income received than initially expected
	Gains on disposal of PPE		
2	Expenditure by Type		
	Employee related costs	-2%	Result of vacant post not filled
	Remuneration of councillors	-21%	Variance occurred as a result of the decrease in expected cashflows as per Table SA8
	Debt impairment	-100%	Provision for debt impairment to be finalised at financial year end
	Depreciation & asset impairment	-100%	Depreciation to be finalised at financial year end
	Finance charges	-100%	Finance charges to be finalised at financial year end
	Bulk purchases	47%	Bulk Purchases less than anticipated
	Other materials	-42%	Other materials less than anticipated
	Contracted services	-43%	Contracted services less than anticipated
	Transfers and grants	-100%	Transfers and grants not yet paid
	Other Expenditure by Type	-40%	Other Expenditure less than anticipated
	Loss on disposal of PPE		

EC142 Senqu - Supporting Table SC1 Material variance explanations – Second Quarter (cont.)

Ref	Description R thousands	Variance	Reasons for material deviations
3	Capital Expenditure		
	Vote 1 - Executive & Council	-43%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 2 - Planning & Development	-100%	Variance occurred as a result of the increase in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 3 - Corporate Services	-100%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 4 - Budget & Treasury	-100%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 5 - Road Transport	-62%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 6 - Waste Water Management		
	Vote 7 - Housing		
	Vote 8 - Health		
	Vote 9 - Community & Social Services	1697%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 10 - Sport & Recreation	-100%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 11 - Public Safety		Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 12 - Electricity	-69%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 13 - Waste Management	-85%	Variance occurred as a result of the decrease in expected cashflows as per C5 and supporting table for capital expenditure
	Vote 14 - Water		
	Vote 15 - Other		

EC142 Senqu - Supporting Table SC2 Monthly Budget Statement - performance indicators - Second Quarter

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.9%	6.2%	6.2%	0.2%	5.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.6%	3.8%	3.7%	4.4%	3.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	755.3%	710.2%	711.8%	1148.3%	711.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		721.9%	641.2%	642.8%	1038.1%	642.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 months Receipts/ Last 12 months Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		4.8%	9.8%	9.7%	15.9%	9.7%
Longstanding Debtors Recovered	Debtors > 12 months Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions							
Percentage of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	14,0%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%				
Employee costs	Employee costs/Total Revenue - capital revenue		39.3%	40.0%	39.9%	30.0%	39.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.8%	6.4%	6.4%	2.3%	6.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.5%	7.0%	6.9%	0.1%	6.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)			4,12	4,12		4,12
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			39,3%	39,3%		39,3%
iii. Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure			13,74	13,74		13,74

EC142 Senqu - Supporting Table SC2 Monthly Budget Statement - performance indicators - Second Quarter
(Cont.)

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
<u>Calculations</u>							
Borrowing			5 957	4 978	4 978	5 498	
Total Assets			1 058 538	1 002 553	1 008 953	1 148 564	1 008 953
Employee related costs			119 944	130 325	130 325	63 586	130 325
Repairs & Maintenance			11 619	20 992	20 932	4 926	20 932
Interest (finance charges)			5 397	3 802	3 802	304	3 802
Principal paid				(923)	(923)		(923)
Depreciation			17 458	18 833	18 833		17 055
Operating expenditure			291 360	362 698	362 699	139 881	362 699
Total Capital Expenditure				82 881	88 447	11 171	36 343
Borrowed funding for capital							
Debt			62 183	34 402	34 402	46 277	34 402
Equity			944 920	907 024	919 823	1 047 630	919 823
Reserves							
Borrowing			5 957	4 978	4 978	5 498	4 978
Current assets			520 864	369 890	370 724	574 576	370 724
Current liabilities			68 963	52 086	52 086	50 036	52 086
Monetary assets			497 826	333 979	334 813	519 419	334 813
Total Revenue (excluding capital transfers and contributions)			254 819	305 025	325 573	326 407	212 274
Transfers and subsidies		6	188 852	200 984	201 819	141 384	201 819
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			36 332	34 366	37 575	43 140	30 297
Debt service payments			4 841	923	923		(2 879)
Outstanding debtors (receivables)			14 631	31 802	31 802	33 741	31 802
Annual services revenue			70 974	88 837	88 837	5 853	45 676
Cash + investments	Including LT investments		497 826	333 979	334 813	519 419	334 813
Fixed operational expend. (monthly)							
Longstanding debtors outstanding							
Longstanding debtors recovered							
Attorney collections							

EC142 Senqu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Second Quarter

Description	NT Code	Budget Year 2023/24											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts in terms of Council Policy
		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	Total over 90 days			
R thousands														
Debtors Age Analysis by Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 874	2 138	2 009	1 921	1 716	1 234	934	19 667	35 493	25 473	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 540	624	585	1 111	8 636	182	497	25 404	38 579	35 830	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 467	1 131	1 074	1 035	1 001	958	941	43 757	52 363	47 691	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	182	44	23	23	39	22	22	687	1 041	793	-	-	
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810	-	-	-	-	-	-	-	-	-	-	-	-	
	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	6	6	6	-	-	
Total by Income Source	2000	10 062	3 937	3 691	4 090	11 392	2 396	2 394	89 521	127 482	109 793	-	-	
2022/23 - totals only		9333573	3215175	2763495	7054523	4554450	1860912	1732670	73167248	103 682	88 370	0	0	
Debtors Age Analysis by Customer Group														
Organs of State	2200	2 521	1 141	1 172	1 790	9 238	691	490	26 777	43 819	38 986	-	-	
Commercial	2300	3 401	883	812	766	673	491	628	12 801	20 456	15 359	-	-	

Households	2400	4 140	1 912	1 707	1 534	1 481	1 214	1 276	49 943	63 207	55 448	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total by Customer Group	2600	10 062	3 937	3 691	4 090	11 392	2 396	2 394	89 521	127 482	109 793	-	-

EC142 Senqu - Supporting Table SC4 Monthly Budget Statement - aged creditors - Second Quarter

Description R thousands	NT Code	Budget Year 2023/24								
		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
Creditors Age Analysis by Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	11	11
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	30	226	3 149	4 837	-	35	854	9 131
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	10	-	-	100	87	-	1	430	628
Total by Customer Type	1000	10	30	226	3 249	4 924	-	36	1 295	9 770

EC142 Senqu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Second Quarter

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Years/ Months							
Municipality			Call Account	30/06/2030	3 476		428 123	24 000	455 599
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	2						428 123	24 000	455 599

EC142 Senqu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – Second Quarter

Description R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:			164 746		-	149 392	117 776	35 104	29,8%	195 250
Local Government Equitable Share			151 263		-	149 392	112 451	36 941	32,9%	181 767
Finance Management			1 700		-	-	1 700			1 700
Nat Gov: Councillor Remuneration			7 254		-	-	1 788			7 254
Municipal Infrastructure Grant (MIG)			1 912		-	-	-			1 912
EPWP Incentive	3		2 617		-	-	1 836	(1 836)	-100,0%	2 617
LGSETA					-	-	-	-		-
Provincial Government:			1 500		-	-	1 500	(1 500)	-100,0%	1 500
Libraries Provincial			1 500		-	-	1 500	(1 500)	-100,0%	1 500
District Municipality:			-		-	-	-	-		-
Other grant providers:			-		-	-	-	-		-
Total Operating Transfers and Grants	5		166 246		-	149 392	119 276	33 604	28,2%	196 750
Capital Transfers and Grants										
National Government:			36 332		-	-	31 264	(31 264)	-100,0%	36 332
Municipal Infrastructure Grant (MIG)			36 332		-	-	28 864	(28 864)	-100,0%	36 332
Integrated National Electrification Programme					-	-	2 400	(2 400)	-100,0%	-
Provincial Government:			-		-	-	-	-		-
Provincial Public Works Roads Infrastructure			-		-	-	-	-		-
District Municipality:			-		-	-	-	-		-
Other grant providers:			-		-	-	-	-		-
Total Capital Transfers and Grants	5		36 332		-	-	31 264	(31 264)	-100,0%	36 332

EC142 Senqu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
			164 746		734	153 141	116 648	36 493	31,3%	195 250
Local Government Equitable Share		150 545	188 930	188 931	16 984	79 611	97 075	(17 463)	-18.0%	188 931
Finance Management		1 616	1 753	1 753	169	976	827	150	18.1%	1 753
Nat Gov: Councillor Remuneration		3 055	3 272	3 272	126	1 251	1 636	(385)	-23.5%	3 272
Municipal Infrastructure Grant (MIG)		3 221	7 884	7 884	636	2 314	3 942	(1 628)	-41.3%	7 884
EPWP Incentive		2 581	1 178	1 178	494	1 527	589	938	159.3%	1 178
LGSETA								-		
Provincial Government:										
			1 500		108	645	1 013	(368)	-36,3%	1 500
Libraries Provincial			1 500		108	645	1 013	(368)	-36,3%	1 500
District Municipality:										
			-		-	-	-	-		-
Other grant providers:										
			-		-	-	-	-		-
			-		-	-	-	-		-
			-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:		161 017	203 017	203 018	18 409	85 680	104 068	(18 388)	-17.7%	203 018
Capital expenditure of Transfers and Grants										
National Government:										
		-	37 575	37 575	4 747	21 846	37 575	(15 728)	-41.9%	21 625
Municipal Infrastructure Grant (MIG)		-	37 575	37 575	4 747	21 846	37 575	(15 728)	-41.9%	21 625
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Provincial Government:										
			-		-	-	-	-		-
Provincial Public Works Roads Infrastructure			-		-	-	-	-		-
			-		-	-	-	-		-
District Municipality:										
			-		-	-	-	-		-
Other grant providers:										
			-		-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	37 575	37 575	4 747	21 846	37 575	(15 728)	-41.9%	21 625
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		161 017	240 592	240 593	23 156	107 527	141 643	(34 116)	-24.1%	224 643

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Second Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Basic Salaries and Wages Pension and UIF Contributions		11 494	15 057	15 057	996	6 457	7 529	(1 071)	-14%	15 057
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 482	1 766	1 766	133	783	883	(100)	-11%	1 766
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	231	231	110	241	116	125	108%	231
Sub Total - Councillors		12 976	17 055	17 055	1 239	7 481	8 527	(1 047)	-12%	17 055
% increase										
Senior Managers of the Municipality	4									
Basic Salaries and Wages Pension and UIF Contributions	3	16 697	11 943	11 943	788	4 291	5 972	(1 680)	-28%	11 943
Medical Aid Contributions		-	16	16	1	5	8	(3)	-40%	16
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		2 182	2 365	2 365	2 814	3 369	1 182	2 187	185%	2 365
Motor Vehicle Allowance		-	-	0	64	322	-	322	-	0
Cellphone Allowance		143	175	175	22	129	88	41	47%	175
Housing Allowances		-	-	0	19	94	-	94	-	0
Other benefits and allowances		-	-	0	0	53	-	53	-	0
Payments in lieu of leave		253	222	222	-	-	111	(111)	100%	222
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		19 274	14 722	14 722	3 743	8 433	7 361	1 072	15%	14 722
% increase										

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Second Quarter (cont.)

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance	Full Year Forecast
	1	A	B	C						D
Other Municipal Staff										
Basic Salaries and Wages		71 879	84 193	84 193	6 208	37 804	42 097	(4 292)	-10%	84 193
Pension and UIF Contributions		12 446	12 686	12 686	1 177	6 913	6 343	570	9%	12 686
Medical Aid Contributions		6 568	8 079	8 079	601	3 581	4 039	(458)	-11%	8 079
Overtime		-	85	85	177	1 130	43	1 087	2546%	85
Performance Bonus		7 904	3 688	3 688	2 806	2 872	1 844	1 028	56%	3 688
Motor Vehicle Allowance		-	-	0	236	1 115	-	1 115	#DIV/0!	0
Cell phone Allowance		1 022	1 227	1 227	77	485	614	(129)	-21%	1 227
Housing Allowances		389	379	379	16	115	189	(75)	-39%	379
Other benefits and allowances		36	181	181	107	611	91	521	575%	181
Payments in lieu of leave		2 969	2 824	2 824	-	76	1 412	(1 337)	-95%	2 824
Long service awards		(4 293)	419	419	-	85	210	(125)	-60%	419
Post-retirement benefit obligations	2	1 748	1 842	1 842	-	-	921	(921)	100%	1 842
Sub Total - Other Municipal Staff		100 670	115 603	115 604	11 466	55 153	57 803	(2 649)	-5%	115 604
% increase	4									
Total Parent Municipality		132 920	147 379	147 380	16 448	71 067	73 691	(2 624)	-4%	147 380
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cell phone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									

EC142 Senqu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits – Second Quarter (cont.)

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1	A	B	C						D
Senior Managers of										
Basic Salaries and		-	-	-	-	-	-	-	-	-
Pension and UIF		-	-	-	-	-	-	-	-	-
Medical Aid		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle		-	-	-	-	-	-	-	-	-
Cell phone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and		-	-	-	-	-	-	-	-	-
Payments in lieu of		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle		-	-	-	-	-	-	-	-	-
Cell phone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and		-	-	-	-	-	-	-	-	-
Payments in lieu of		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		132 920	147 379	147 380	16 448	71 067	73 691	(2 624)	-4%	147 380
% increase	4									
TOTAL MANAGERS AND STAFF		119 944	130 325	130 325	15 209	63 586	65 164	(1 578)	-2%	130 325

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – Second Quarter

Description	Ref	Budget Year 202/21												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/12	Budget Year +2 2023/24
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts by Source																
Property rates		354	1 483	724	1 077	1 194	729	3 098	3 098	3 098	3 098	3 098	(8 023)	13 029	13	14 418
Service charges - electricity revenue		5 788	4 849	3 621	3 987	2 549	3 172	11 845	11 845	11 845	11 845	11 845	(36 086)	47 105	53	61 857
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		752	401	292	433	343	259	1 706	1 706	1 706	1 706	1 706	(3 253)	7 758	8	8 585
Rental of facilities and equipment													-			
Interest earned - external investments		150	144	146	138	138	140	369	369	369	369	369	(1 342)	1 359	1	1 504
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		(28)	(24)	(264)	(105)	(3)	(38)	77	77	77	77	77	77	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		25	3	2	2	10	1	19	19	19	19	19	(65)	74	78	81
Agency services		146	127	128	129	125	223	385	385	385	385	385	(1 372)	1 433	1	1 573
Transfers recognised - operating		60	107	114	106	124	141	365	365	365	365	365	(936)	1 540	1	1 691
Other Revenue by Source		77 816	2 000	248	85	617	57 303	48 734	48 734	48 734	48 734	48 734	(182 343)	199 394	208	201 317
Other Revenue		596	548	537	542	554	711	731	731	731	731	731	(6 244)	897	1	985
Cash Receipts by Source		85 657	9 637	5 548	6 393	5 650	62 641	67 330	(239 586)	272 588	289	292 010				
													-			

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – Second Quarter (cont.)

Description	Ref	Budget Year 202/21												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2018/19	Budget Year +1 2019/12	Budget Year +2 2023/24
Other Cash Flows by Source																
Transfers recognised - capital		-	-	-	4 129	11 235	5 081	9 061	9 061	9 061	9 061	9 061	(28 173)	37 575	41 805	45 234
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	459	-	-	76	76	76	76	76	(841)	-	-	-
Increase in consumer deposits		(6)	(4)	(3)	(7)	(24)	(2)	8	8	8	8	8	8	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	4 129	11 235	5 081	9 061	9 061	9 061	9 061	9 061	(28 173)	37 575	41 805	45 234
Total Cash Receipts by Source		85 651	9 632	5 545	10 974	16 862	67 720	76 475	76 475	76 475	76 475	76 475	(268 593)	310 163	331 027	337 244

EC142 Senqu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Second Quarter (cont.)

Description	Ref	Budget Year 202/21												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/12	Budget Year +2 2023/24
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Payments by Type																
Employee related costs		9 131	9 919	11 007	8 459	9 861	15 209	10 174	10 174	10 174	10 174	10 174	10 174	124 628	129 958	135 789
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	0	0	0	0
Interest paid		-	-	-	304	-	-	583	583	583	583	583	583	3 802	229 70	747 77
Bulk purchases - Electricity		-	-	-	-	-	-	10 176	10 176	10 176	10 176	10 176	10 176	61 056	204	106
Bulk purchases - Water & Sewer		643	1 139	1 177	626	1 131	1 416	2 090	2 090	2 090	2 090	2 090	2 090	18 673	17 258	21 181
Other materials																
Contracted services		1 122	2 610	2 909	2 489	6 176	3 147	6 690	6 690	6 690	6 690	6 690	6 690	58 593	38 110	41 393
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		3 496	1 146	2 105	2 370	2 931	3 314	3 352	3 352	3 352	3 352	3 352	3 352	35 471	31 695	39 362
Cash Payments by Type		14 393	14 815	17 198	14 248	20 099	23 085	33 064	33 065	302 224	291 454	319 578				
Other Cash Flows/Payments by Type																
Capital assets		356	2 882	8 919	9 505	6 611	12 847	6 529	6 529	6 529	6 529	6 529	14 684	88 447	91 663	89 705
Repayment of borrowing		-	-	-	-	-	-	(154)	(154)	(154)	(154)	(154)	(154)	(923)	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		14 749	17 696	26 117	23 753	26 709	35 932	39 439	47 595	389 748	383 117	409 283				
NET INCREASE/(DECREASE) IN CASH HELD		70 902	(8 064)	(20 573)	(12 779)	(9 848)	31 788	37 035	(316 188)	(79 585)	(52 090)	(72 039)				
Cash/cash equivalents at the month/year beginning:		497 832	-	21	-	-	-	(15 778)	(15 778)	(15 778)	(15 778)	(15 778)	(15 778)	21 257	403 186	814 055

Cash/cash equivalents at the month/year end:		568 734	(8 064)	(20 552)	(12 779)	(9 848)	31 788	21 257	21 257	21 257	21 257	21 257	(294 931)	323 601	282 724	224 016
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EC142 Senqu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Second Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
Monthly expenditure performance trend									
July	3 125	6 882	6 882	310	310	6 882	6 573	95.5%	0%
August	3 125	6 938	6 938	2 681	2 990	13 821	10 830	78.4%	4%
September	3 125	12 987	12 987	7 734	10 724	26 807	16 083	60.0%	13%
October	3 125	6 721	9 504	8 265	18 990	36 311	17 322	47.7%	23%
November	3 125	8 586	11 369	6 183	25 172	47 680	22 508	47.2%	30%
December	3 125	7 433	7 433	11 171	36 343	55 114	18 770	34.1%	44%
January	3 125	4 196	4 196	-		59 310	-		
February	3 125	8 617	8 617	-		67 927	-		
March	3 125	4 275	4 275	-		72 202	-		
April	3 125	8 334	8 334	-		80 536	-		
May	3 125	4 305	4 305	-		84 841	-		
June	3 125	3 605	3 605	-		88 447	-		
TOTAL CAPITAL EXPENDITURE	37 497	82 881	88 447	36 343					

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	11 700	11 700	-	1 631	5 108	3 476	68.1%	11 700
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	7 200	7 200	-	1 616	3 600	1 984	55.1%	7 200
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	7 200	7 200	-	1 616	3 600	1 984	55.1%	7 200
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 800	1 800	-	16	900	884	98.2%	1 800
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 800	1 800	-	16	900	884	98.2%	1 800
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 700	2 700	-	-	608	608	100.0%	2 700
Landfill Sites		-	1 350	1 350	-	-	270	270	100.0%	1 350
Waste Transfer Stations		-	1 350	1 350	-	-	338	338	100.0%	1 350
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	8 370	8 370	-	1 498	5 730	4 232	73.9%	8 370
Community Facilities		-	8 370	8 370	-	485	5 730	5 245	91.5%	8 370
Halls		-	5 850	5 850	-	-	3 450	3 450	100.0%	5 850
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	1 440	1 440	-	175	1 200	1 025	85.4%	1 440

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Second Quarter
(Cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities						1 013		(1 013)		
Indoor Facilities										
Outdoor Facilities						1 013		(1 013)		
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			9 650	9 650	1 150	5 957	4 825	(1 132)	-23.5%	9 650
Operational Buildings			9 650	9 650	1 150	5 957	4 825	(1 132)	-23.5%	9 650
Municipal Offices			9 650	9 650	1 150	5 957	4 825	(1 132)	-23.5%	9 650
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										

EC142 Senqu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Second Quarter
(Cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets			2 070	2 070		35	1 830	1 795	98.1%	2 070
Servitudes										
Licences and Rights			2 070	2 070		35	1 830	1 795	98.1%	2 070
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			2 070	2 070		35	1 830	1 795	98.1%	2 070
Load Settlement Software Applications										
Unspecified										
Computer Equipment			1 300	1 300	648	820	1 300	480	36.9%	1 300
Computer Equipment			1 300	1 300	648	820	1 300	480	36.9%	1 300
Furniture and Office Equipment			466	466		305	447	142	31.7%	466
Furniture and Office Equipment			466	466		305	447	142	31.7%	466
Machinery and Equipment			16 311	16 311	3 598	8 970	10 032	1 062	10.6%	16 311
Machinery and Equipment			16 311	16 311	3 598	8 970	10 032	1 062	10.6%	16 311
Transport Assets			6 400	6 400			3 900	3 900	100.0%	6 400
Transport Assets			6 400	6 400			3 900	3 900	100.0%	6 400
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets			56 266	56 266	5 396	19 216	33 171	13 955	42.1%	56 266

EC142 Senqu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	5 565	-	5 565	5 565	0	0.0%	5 565
Roads Infrastructure		-	-	5 565	-	5 565	5 565	0	0.0%	5 565
Roads		-	-	5 565	-	5 565	5 565	0	0.0%	5 565
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		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		-	2 050	2 050	-	2 556	2 050	(506)	-24.7%	2 050
Community Facilities		-	2 050	2 050	-	2 556	2 050	(506)	-24.7%	2 050
Halls		-	2 050	2 050	-	2 556	2 050	(506)	-24.7%	2 050
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets										
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties										
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	-	2 050	7 615	-	8 121	7 615	(506)	-6.6%	7 615

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		5 431	11 055	11 055	68	1 869	5 528	3 659	66.2%	11 055
Roads Infrastructure		4 593	7 704	7 704	68	1 489	3 852	2 363	61.4%	7 704
Roads		4 556	7 400	7 400	68	1 489	3 700	2 212	59.8%	7 400
Road Structures		37	303	303	-	-	152	152	100.0%	303
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		184	442	442	-	-	221	221	100.0%	442
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		184	442	442	-	-	221	221	100.0%	442
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		548	1 007	1 007	-	380	503	123	24.4%	1 007
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		86	550	550	-	32	275	243	88.5%	550
LV Networks		462	457	457	-	349	228	(120)	-52.7%	457
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		106	1 903	1 903	-	-	951	951	100.0%	1 903
Landfill Sites		106	1 629	1 629	-	-	814	814	100.0%	1 629
Waste Transfer Stations		-	274	274	-	-	137	137	100.0%	274
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		1 851	2 431	2 431	65	262	1 216	953	78.4%	2 431
Community Facilities		1 686	2 101	2 101	65	262	1 051	789	75.0%	2 101
Halls		768	957	957	23	107	478	371	77.6%	957
Centres		56	41	41	-	-	21	21	100.0%	41
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	5	5	-	-	2	2	100.0%	5
Cemeteries/Crematoria		832	1 013	1 013	42	155	507	352	69.4%	1 013
Police		-	-	-	-	-	-	-	-	-
Parks		-	15	15	-	-	7	7	100.0%	15
Public Open Space		29	30	30	-	-	15	15	100.0%	30
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	27	27	-	-	13	13	100.0%	27
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	14	14	-	-	7	7	100.0%	14
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		166	330	330	-	-	165	165	100.0%	330
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		166	330	330	-	-	165	165	100.0%	330
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets										
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties			218	218			109	109	100.0%	218
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	218	218	-	-	109	109	100.0%	218
Improved Property		-	218	218	-	-	109	109	100.0%	218
Unimproved Property		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Other assets		613	1 974	1 974	-	326	987	661	67.0%	1 974
Operational Buildings		613	1 974	1 974	-	326	987	661	67.0%	1 974
Municipal Offices		373	1 679	1 679	-	154	839	686	81.7%	1 679
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		240	295	295	-	172	147	(25)	-16.8%	295
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		458	615	555	100	237	247	11	4.3%	555
Furniture and Office Equipment		458	615	555	100	237	247	11	4.3%	555
Machinery and Equipment		1 135	2 106	2 106	47	647	1 053	406	38.6%	2 106
Machinery and Equipment		1 135	2 106	2 106	47	647	1 053	406	38.6%	2 106
Transport Assets		2 131	2 595	2 595	674	1 585	1 297	(288)	-22.2%	2 595
Transport Assets		2 131	2 595	2 595	674	1 585	1 297	(288)	-22.2%	2 595
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	11 619	20 992	20 932	954	4 926	10 437	5 511	52.8%	20 932

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		10 603	11 812	11 812	-	-	5 906	5 906	100.0%	11 812
Roads Infrastructure		6 892	7 804	7 804	-	-	3 902	3 902	100.0%	7 804
Roads		6 892	7 804	7 804	-	-	3 902	3 902	100.0%	7 804
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 196	1 386	1 386	-	-	693	693	100.0%	1 386
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1 196	1 386	1 386	-	-	693	693	100.0%	1 386
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 391	1 466	1 466	-	-	733	733	100.0%	1 466
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1 169	1 218	1 218	-	-	609	609	100.0%	1 218
LV Networks		222	248	248	-	-	124	124	100.0%	248
Capital Spares		10 603	11 812	11 812	-	-	5 906	5 906	100.0%	11 812
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		-	-	-	-	-	-	-	-	-
Wastewater Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 125	1 155	1 155	-	-	577	577	100.0%	1 155
Landfill Sites		1 125	1 155	1 155	-	-	577	577	100.0%	1 155
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		2 358	2 422	2 422			1 211	1 211	100.0%	2 422
Community Facilities		1 918	1 937	1 937			969	969	100.0%	1 937
Halls		872	938	938			469	469	100.0%	938
Centres		33	36	36			18	18	100.0%	36
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		599	507	507			254	254	100.0%	507
Police										
Parks										
Public Open Space		28	30	30			15	15	100.0%	30
Nature Reserves										
Public Ablution Facilities										
Taxi Ranks/Bus Terminals		386	426	426			213	213	100.0%	426
Capital Spares										

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Sport and Recreation Facilities		440	484	484	-	-	242	242	100.0%	484
Indoor Facilities										
Outdoor Facilities		440	484	484			242	242	100.0%	484
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		1 008	1 010	1 010			505	505	100.0%	1 010
Operational Buildings		1 008	1 010	1 010			505	505	100.0%	1 010
Municipal Offices		1 008	1 010	1 010			505	505	100.0%	1 010
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										

EC142 Senqu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class – Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		61	64	64	-	-	32	32	100.0%	64
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		61	64	64	-	-	32	32	100.0%	64
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		61	64	64	-	-	32	32	100.0%	64
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		683	728	728	-	-	364	364	100.0%	728
Computer Equipment		683	728	728	-	-	364	364	100.0%	728
Furniture and Office Equipment		381	429	429	-	-	215	215	100.0%	429
Furniture and Office Equipment		381	429	429	-	-	215	215	100.0%	429
Machinery and Equipment		1 595	1 953	1 953	-	-	976	976	100.0%	1 953
Machinery and Equipment		1 595	1 953	1 953	-	-	976	976	100.0%	1 953
Transport Assets		303	416	416	-	-	208	208	100.0%	416
Transport Assets		303	416	416	-	-	208	208	100.0%	416
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	16 992	18 833	18 833	-	-	9 417	9 417	100.0%	18 833

EC142 Senqu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class – Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	23 050	23 050	5 775	9 006	12 812	3 806	29.7%	23 050
Roads Infrastructure		-	20 350	20 350	5 775	5 775	10 112	4 337	42.9%	20 350
Roads		-	20 350	20 350	5 775	5 775	10 112	4 337	42.9%	20 350
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										
Sanitation Infrastructure										
Solid Waste Infrastructure		-	2 700	2 700		3 231	2 700	(531)	-19.7%	2 700
Landfill Sites		-	2 700	2 700		3 231	2 700	(531)	-19.7%	2 700
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										

EC142 Senqu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		-	400	400	-	-	400	400	100.0%	400
Community Facilities		-	400	400	-	-	400	400	100.0%	400
Halls		-	-	-	-	-	-	-	-	-
Centres		-	400	400	-	-	400	400	100.0%	400
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-

EC142 Senqu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class Second Quarter (cont.)

Description	Ref	2022/23	Budget Year 20/021							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	Y TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Other assets		-	800	800	-	-	800	800	100.0%	800
Operational Buildings		-	800	800	-	-	800	800	100.0%	800
Municipal Offices		-	800	800	-	-	800	800	100.0%	800
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	24 250	24 250	5 775	9 006	14 012	5 006	35.7%	24 250

Whilst the attached schedules are attached for easy reference it must be understood that the electronic version of the National Treasury Schedule C must be completed online and be submitted electronically together with this report.

SENQU MUNICIPALITY



SECTION 72 MID-YEAR PERFORMANCE REPORT AND ASSESSMENT: SDBIP

FINANCIAL YEAR 2023/2024

period 1 July 2023 to 31 December 2023

Attached as “Annexure A”

Noted: In addition, the accounting officer must ensure that the financial performance information as at 31 December 2023 is submitted electronically to National Treasury on the Schedule C template format inclusive of the s72 report.

Various BID Committee Members 2023/2024		
Bid Specification Committee Members	Bid Evaluation Committee Members	Bid Adjudication Committee Members
X Mnzilwa (Chairperson)	T. Van Zyl (Chairperson)	K. Fourie (Chairperson)
A Gushmani (Alternative Chairperson)	S. Skampula (Chairperson)	S. Skampula (Chairperson)
B. Viedge (Ad Hoc Chairperson)	B. Viedge (Ad Hoc Chairperson)	A. Gushmani (Alternative Chairperson)
L. Tobben (Ad Hoc Chairperson)	L. Tobben (Ad Hoc Chairperson)	B Tsotso (SCM Practitioner)
Z. Ndamase (SCM Practitioner)	M. Theron (Ad Hoc Chairperson)	N. Sbukwana (SCM Practitioner)
B. Tsotso (SCM Practitioner)	U. Mkontwana (SCM Practitioner)	N. Languza-Mtwebana (Secretary-SCM)
M. Xorile (SCM Practitioner)	Z. Ndamase (SCM Practitioner)	W. Sontshi (Secretary-SCM)
N. Languza-Mtwebana (Secretary-SCM)	M. Xorile (SCM Practitioner)	R. Ruiters
M. Salmani	L. Moyikwa (Secretary-SCM)	S. Chapi
N. Nkopane	N. Nkopane	N. Nyezi
J. Van Rensburg	J. Van Rensburg	Z. Koyana
U. Sobudula	M. Salmani	
L. Booii	U. Sobudula	
T. Wonga	L. Booii	
S. Mbekushe	T. Wonga	
T. Mokhina (Non-voting)	S. Mbekushe	
N. Nelani	T. Mokhina (Non-Voting)	
U. Nako	N. Nelani	
S. Skampula	U. Nako	
T. Van Zyl	X. Mnzilwa	
U. Mkontwana	A. Gushmani	

Consolidated Service Providers Performance Report 2023 /2024 (1 July 2023 until 31 Dec 2023)

LEGEND		
Total number of projects assessed	7	
Fully Achieved/Targets Met – Excellent performance		100.00%
Targets Met with a Variance – Good Achievement	0	0.00%
Not yet met/not fully achieved	0	0.00%
Not achieved	0	0.00%
Not Assessed	Adjudication Stage	Not provided

#	NOTICE NO.	NAME OF THE SERVICE PROVIDER	DESCRIPTION	CONTRACT VALUE	DATE OF SPECIFICATION	DATE OF EVALUATION	DATE OF ADJUDICATION	OVERALL TARGET FOR CURRENT PERIOD	PROGRESS/ ACHIEVEMENT OF TARGETS	LEVEL OF SERVICES	REASON FOR VARIANCE ON TARGET	ACTION TO REMEDY VARIANCE	TIMEFRAMES TO CORRECT VARIANCE
1	54/2023-2024T	Moaleko Trading	Repair and Maintenance of Fleet including Supply and Delivery of Spares for a Period of Three Years	Rates Based	12 June 2023	10 Aug 2023	25 Aug 2023	100%	Service Provider appointed on the 25 August 2023	Tender Document	No Variance	n/a	n/a
2	56/2023-2024T	Khomotso Consulting (Pty) Ltd	Provision of Employment Checks for Recruitment & Selection for Three Years	Rates Based	12 June 2023	17 Aug 2023	22 Aug 2023	100%	Service Provider appointed on the 22 August 2023	Tender Document	No Variance	n/a	n/a

#	NOTICE NO.	NAME OF THE SERVICE PROVIDER	DESCRIPTION	CONTRACT VALUE	DATE OF SPECIFICATION	DATE OF EVALUATION	DATE OF ADJUDICATION	OVERALL TARGET FOR CURRENT PERIOD	PROGRESS/ ACHIEVEMENT OF TARGETS	LEVEL OF SERVICES	REASON FOR VARIANCE ON TARGET	ACTION TO REMEDY VARIANCE	TIMEFRAMES TO CORRECT VARIANCE
3	67/2023-2024T	Vorster Vulstasie Filling Station	Supply of Fuel, Petrol and Diesel	Prices will be determined by the South African Petroleum Industry Association	10 July 2023	17 August 2023	28 September 2023	100%	Service Provider appointed on the 28 September 2023	Tender Document	No Variance	n/a	n/a
4	112/2023-2024T	GreenDot	Printing of the IDP and Annual Report for 3 years	R200 066.49	22 Sept 2023	7 & 23 Nov 2023	24 Nov 2023	100%	Service Provider appointed on the 24 November 2023	Tender Document	No Variance	n/a	n/a
5	104/2023-2024T	Tarcron Projects	Construction of 13km Paved Streets & Storm water channels in Lady Grey Ward 14 (Phase 1 - 6km)	R42 698 373.86	15 Sept 2023	1,16 & 22 Nov 2023	24 Nov 2023	100%	Service Provider appointed on the 30 November 2023	Tender Document	No Variance	n/a	n/a
6	46/2022-2023T	Innovation The Legacy	Supply and Installation of Floor Covering in Municipal Offices	Rates Based exclusive of VAT	12 June 2023	11 Sept / 11 Dec 2023	22 Dec 2023	100%	Service Provider appointed on the 04 January 2023	Tender Document	No Variance	n/a	n/a
7	108/2023-2024T	Aberdare Cables	Purchase and Delivery of Cable Products	R341 700.43	22 Sept 2023	8 Nov 2023	18 Dec 2023	100%	Service Provider appointed on the 24 January 2023	Tender Document	No Variance	n/a	n/a

Management of Service Provider

The Manager: Acquisition, Contract Management and Vendor Performance manages, monitors and reports on the issues related to scope of functioning within the Acquisition, Inventory, Contract Management and Vendor Performance, the reporting is further not just limited to the performance of contracts, deviations and all other related aspects are covered as deemed appropriate. These reports monitored by the Manager: Acquisition, Contract Management and Vendor Performance are tabled to the Mayor and the Council.

Operational Contracts that will Expire

There are 13 non-infrastructure contracts that will expire within 6 months from the end of the financial year under review i.e., 31 December 2023.

The user departments are to start on new procurement processes to obtain the services and goods that will still be needed when the contracts expire.

#	Notice No.	Name of Service Provider	Description of goods/services	Contract Value	Term of Contract	Start Date	End Date
1	187/2020-2021	Copy World	IDP and Annual report printing	R70,656.00	3 years	05 February 2021	05 February 2024
2	19/2020-2021	Actom Electrical Products	Purchase and Delivery of General Material	VAT Inclusive Rates	3 years	25 February 2021	25 February 2024
3	196/2020-2021	Deluxe World Ensphere	Radio slots for Senqu Local Municipality	VAT Inclusive Rates	3 years	09 March 2021	09 March 2024
4	32/2020-2021T	MM Baloyi Incorporated	Provision for Legal Services	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
5	32/2020-2021T	Wesley Pretorius and Associates Inc	Provision for Legal Services	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
6	32/2020-2021T	Le Roux Inc	Provision for Legal Services	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
7	41/2020-2021T	Amended Recline and Projects	Provision of Protective Clothing to the Senqu Local Municipality	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024

#	Notice No.	Name of Service Provider	Description of goods/services	Contract Value	Term of Contract	Start Date	End Date
8	42/2020-2021T	Amended Recline and Projects	Provision of Personal Protective equipment to the Senqu Local Municipality	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
9	34/2020-2021T	Masiqhame Trading JV 787	Installation of KWH Meters and Identification of each building to be metered for a period of three years	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
10	212/2020-2021T	Copy World (Pty) Ltd Category One	Media Services for Senqu Local Municipality	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
11	212/2020-2021T	Maestro cc Category Three	Media Services for Senqu Local Municipality	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
12	212/2020-2021T	The Reporter Category Four	Media Services for Senqu Local Municipality	VAT Inclusive Rates	3 years	01 June 2021	31 May 2024
13	104/2021-2022T	SAFETI	Supply of Material and Labour Based Surfacing Onsite Training	VAT Inclusive Rates	2 years	11 February 2022	10 February 2024

Deviations Approved by the Accounting Officer

Regulation 36(1) of the Municipal Supply Chain Management Regulations, 2005, allows the accounting officer to dispense with the official procurement processes.

There were four (4) deviations from the SCM processes incurred in terms of regulation 36(1)(a) of the Municipal Supply Chain Management Regulations.

Furthermore, there were no transaction treated as a minor breach in terms of regulation 36(1)(b) of the Supply Chain Management Regulation.

Period	Supplier	Amount	Department	Reason for deviation
July 2023	Inzalo EMS	Rates Based	Finance Services	The deviation is in terms of regulation 36 (1)(a)(v) of the Municipal Supply Chain Management Regulations.
Oct 2023	Group Ywo (3 km Reconstruction of roads in Lepota Village)	R3 000 000.00	Technical Services	The deviation is in terms of regulation 36 (1)(a)(i) of the Municipal Supply Chain Management Regulations.
Oct 2023	Group Ywo (3km Reconstruction of roads in Sterkspruit Villages)	R3 400 000.00	Technical Services	The deviation is in terms of regulation 36 (1)(a)(i) of the Municipal Supply Chain Management Regulations.
Nov 2023	Group Ywo (1,3 km Reconstruction of roads in Lepota Village)	R1 800 000.00	Technical Services	The deviation is in terms of regulation 36 (1)(a)(i) of the Municipal Supply Chain Management Regulations.

Unauthorised and Irregular Expenditure on all procurement thresholds

There was one (1) transaction that resulted in irregular expenditure in the 2023/2024 financial year.

#		Date of discovery	Date reported to Accounting Officer	Date of Payment	Name of Supplier	Invoice Number	Amount	Department	Description of Incident
1		October 2023	January 2024	31 October 2023	Umhlaba Valuers	INV18 /2023	R52 707.60	Finance (Revenue)	The transaction was in contravention with MFMA Circular No. 62

Fruitless and Wasteful Expenditure

There was one (1) transaction that resulted to fruitless and wasteful expenditure in the 2023/2024 financial year.

#	Receipt Date	Date of discovery	Date reported to Accounting Officer	Supplier	Amount	Department	Description of Incident
1	20/10/23	20/10/23	06/11/2023	Lithaba Travels	R1702.80	DTPS (Tourism)	This is a charge for accommodation for no show. The booking made at Protea Hotel Marine was not cancelled by the user department. Therefore, the hotel billed for the booking that was made.

- The contract register is managed, monitored, and reported on. It is broken down into Non-Infrastructure Register (containing operational projects) and the Infrastructure Register (containing PMU/Technical projects)
- A system to manage and rate service providers is incorporated in the revised Performance Management Policy / Framework policy as approved in October 2018. The challenges around application and implementation do still exist. Directorates are currently ensuring that all performance protocols are followed prior to processing an invoice. The performance of service providers will for some time remain an ongoing challenge due to the subjectivity of the exercise.
- All project managers are legislatively duty bound to manage and report on the performance of their service providers honestly, and heads of departments must equally verify the reported information per project.
- Reporting received from directorates and or project managers (submitted to Supply Chain Management – SCM) must be at the required level as this not only a critical function – for operational reasons only but is legislatively bound.

Procedure in place to manage and rate service providers.

- Directors or appointed Project Managers of Service Providers are required to report monthly to the SCM unit against predetermined and specific measurable targets and outcomes. These may be different in the case of external funding. In this manner it will be ensured that all service providers deliver on services in a manner that meets all required standards.
- All Directors or appointed Project Managers must confirm the required levels of reporting with the SCM unit.
- No service provider payment can be made without the acknowledgement that the required outcomes were achieved; and

- Service provider reporting is to be consolidated and reported on quarterly basis and used to input into the Annual Report, s46 Report and the s72 Report.

Currently the SCM Manager in conjunction with relevant Directorates ensures that certain performance protocols are followed before an invoice is processed. The performance of service providers will for some time remain an ongoing challenge.