

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2024/2025

REPORTING PERIOD: 1st QUARTER

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GLOSSARY OF TERMS

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

MIG - Municipal Infrastructure grant- Conditional grant capital in nature

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

EPWP -Expanded Public Works Programme

FMG - Financial Management Grant

NRW- Non-Revenue Water

mSCOA- Municipal Standard chart Of Accounts

INTRODUCTION

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

LEGISLATIVE FRAMEWORK

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

EXECUTIVE SUMMARY

The executive summary presented is aimed at providing Council with a high-level overview of the trading results for the period quarter 1 of 2024/2025 as well as a comprehensive overview of the Municipality's financial management and viability, and the extent to which the Municipality is meeting or exceeding planned performance as contained within the Service Delivery and Budget implementation plan.

PART 1: IN - YEAR REPORT

1. IN YEAR BUDGET STATEMENT TABLES

1.1 SUMMARY/OVERVIEW

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	146,672	177,996	-	47,660	47,660	44,499	3,161	7%	177,996
Service charges	192,625	226,197	-	61,526	61,526	88,887	(27,361)	-31%	226,197
Investment revenue	12,244	10,858	-	3,780	3,780	10,858	(7,078)	-65%	10,858
Transfers and subsidies - Operational	136,763	226,609	-	72,285	72,285	173,283	(100,998)	-58%	226,609
Other own revenue	34,477	37,020	-	9,274	9,274	30,239	(20,965)	-69%	-
Total Revenue (excluding capital transfers and contributions)	522,780	678,680	-	194,526	194,526	347,766	(153,240)	-44%	678,680
Employee costs	197,970	204,080	-	46,767	46,767	51,454	(4,687)	-9%	204,080
Remuneration of Councillors	8,482	8,573	-	2,015	2,015	2,143	(128)	-8%	8,573
Depreciation and amortisation	54,007	51,434	-	10,796	10,796	12,859	(2,062)	-16%	51,434
Interest	8,295	9,501	-	59	59	59	(0)	0%	9,501
Inventory consumed and bulk purchases	144,214	137,669	-	33,124	33,124	36,852	(3,728)	-10%	137,669
Transfers and subsidies	4,304	5,368	-	1,478	1,478	1,376	102	7%	5,368
Other expenditure	199,821	272,812	-	50,819	50,819	114,773	(63,954)	-56%	272,812
Total Expenditure	617,092	689,438	-	145,058	145,058	219,515	(74,458)	-34%	689,438
Surplus/(Deficit)	(94,312)	(10,758)	-	49,468	49,468	128,251	(78,782)	-61%	(10,758)
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	-	48,886	48,886	71,454	(22,567)	-32%	126,491
Transfers and subsidies - capital (in-kind)	517	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	26,410	115,733	-	98,354	98,354	199,704	(101,350)	-51%	115,733
Surplus/ (Deficit) for the year	26,410	115,733	-	98,354	98,354	199,704	(101,350)	-51%	115,733
Capital expenditure & funds sources									
Capital expenditure	121,103	140,494	-	44,463	44,463	77,684	(33,220)	-43%	140,494
Capital transfers recognised	109,708	126,521	-	43,421	43,421	67,263	(23,842)	-35%	126,521
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,348	13,973	-	1,042	1,042	10,421	(9,379)	-90%	13,973
Total sources of capital funds	121,057	140,494	-	44,463	44,463	77,684	(33,220)	-43%	140,494
Financial position									
Total current assets	374,881	383,562	-	-	400,636	-	-	-	383,562
Total non current assets	1,497,927	1,534,141	-	-	1,528,967	-	-	-	1,534,141
Total current liabilities	380,054	311,680	-	-	338,408	-	-	-	311,680
Total non current liabilities	135,403	132,686	-	-	135,462	-	-	-	132,686
Community wealth/Equity	1,367,351	1,473,337	-	-	1,456,734	-	-	-	1,473,337
Cash flows									
Net cash from (used) operating	176,235	133,952	-	55,778	55,778	158,442	102,663	65%	133,952
Net cash from (used) investing	125,265	(148,425)	-	(61,986)	(61,986)	(81,409)	(19,423)	24%	(148,425)
Net cash from (used) financing	(1,121)	215	-	87	87	303	216	71%	215
Cash/cash equivalents at the month/year end	367,615	125,152	-	-	133,405	216,745	83,340	38%	125,267
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	36,186	19,044	18,389	10,337	6,883	6,783	6,202	184,336	288,161
Creditors Age Analysis									
Total Creditors	597	-	-	-	-	-	-	-	597

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

Revenue:

The actual year-to-date operational revenue for the 1st quarter is R194,526 million and the year-to-date budget of R347,766 million and this reflects a negative variance of R153,240 million which is -44%. The year-to-date collection rate for the 4th quarter ending in June is 89% vs the budgeted collection rate of 83%.

Operating Expenditure:

The year-to-date operational expenditure as at the 1st quarter is R145,058 million, and the year-to-date budget is R219,515 million. This reflects an underspending of R74,758 million for the 1st quarter ending in September.

Capital Expenditure:

The year-to-date capital expenditure for the 1st quarter ending in September is R44,463 million and the year-to-date capital grants transferred are R48,881 million. Capital expenditure is dominantly funded by DORA grants through schedule 5B and 6B. The allocated grants are transferred to the municipality by instalments in accordance with the payment schedule published on the National Treasury website. (www.treasury.gov.za).

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the 1st quarter ending in September is R49,468 million. The net operating surplus/deficit is made after deducting the total operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded. The net operating surplus margin for the 1st quarter ending in September is 25% greater than the norm of = or >0%.

Debtors:

Outstanding debtors' is comprised of consumer and sundry debtors from exchange and non-exchange transactions. The non-exchange transactions are because of rates imposed on the value of properties whilst the exchange transactions are because of transactions from supplying water services etc. The total outstanding debtors as at end of September amount to R288,161 million compared to the previous quarter that was reflecting R258,645 million. Debtors relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, they do not form part of consumer debtors.

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, however in the 1st quarter ending in September reflect at R597 thousand. The group of creditors outstanding is trade creditors, Auditor General and Pensions/Retirement.

1.2 FINANCIAL PERFORMANCE

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M03 - Quarter 1

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		228,304	290,813	-	92,832	92,832	156,992	(64,160)	-41%	290,813
Executive and council		2,065	4,576	-	4,581	4,581	4,578	5	0%	4,576
Finance and administration		225,739	286,237	-	87,995	87,995	152,416	(64,421)	-42%	286,237
Internal audit		500	-	-	257	257	-	257	0	-
<i>Community and public safety</i>		19,527	84,998	-	11,870	11,670	68,117	(56,447)	-83%	84,998
Community and social services		3,345	3,445	-	726	726	3,445	(2,719)	-79%	3,445
Sport and recreation		10,459	249	-	502	502	249	254	102%	249
Public safety		2,272	77	-	526	526	77	450	585%	77
Housing		2,015	79,215	-	9,406	9,406	62,333	(52,927)	-85%	79,215
Health		1,436	2,013	-	509	509	2,013	(1,504)	-75%	2,013
<i>Economic and environmental services</i>		28,291	26,760	-	22,018	22,018	18,855	5,364	32%	26,760
Planning and development		6,369	7,300	-	1,491	1,491	5,016	(3,525)	-70%	7,300
Road transport		20,709	17,602	-	20,310	20,310	9,790	10,519	107%	17,602
Environmental protection		1,212	1,849	-	217	217	1,849	(1,631)	-88%	1,849
<i>Trading services</i>		365,559	398,286	-	116,102	116,102	173,133	(57,031)	-33%	398,286
Energy sources		98,124	114,288	-	30,038	30,038	29,166	872	3%	114,288
Water management		115,541	89,661	-	38,826	38,826	35,577	3,249	9%	89,661
Waste water management		114,981	140,320	-	30,678	30,678	83,503	(52,825)	-63%	140,320
Waste management		36,914	54,017	-	16,560	16,560	24,886	(8,326)	-33%	54,017
<i>Other</i>	4	1,821	4,323	-	790	790	4,323	(3,533)	-82%	4,323
Total Revenue - Functional	2	643,503	805,171	-	243,412	243,412	419,219	(175,807)	-42%	805,171
Expenditure - Functional										
<i>Governance and administration</i>		163,375	168,182	-	38,615	38,615	45,257	(6,642)	-15%	168,182
Executive and council		45,575	51,983	-	12,189	12,189	13,687	(1,498)	-11%	51,983
Finance and administration		109,152	107,145	-	25,013	25,013	30,170	(5,157)	-17%	107,145
Internal audit		8,648	9,054	-	1,413	1,413	1,400	13	1%	9,054
<i>Community and public safety</i>		45,260	133,864	-	21,466	21,466	76,199	(54,733)	-72%	133,864
Community and social services		11,486	17,233	-	3,243	3,243	4,518	(1,276)	-28%	17,233
Sport and recreation		15,287	18,197	-	4,064	4,064	4,292	(228)	-5%	18,197
Public safety		12,234	12,727	-	3,072	3,072	3,445	(373)	-11%	12,727
Housing		4,170	82,967	-	10,540	10,540	63,286	(52,746)	-83%	82,967
Health		2,072	2,739	-	547	547	658	(111)	-17%	2,739
<i>Economic and environmental services</i>		96,248	95,398	-	23,368	23,368	26,878	(3,510)	-13%	95,398
Planning and development		33,370	29,834	-	7,758	7,758	9,034	(1,276)	-14%	29,834
Road transport		60,353	62,838	-	15,109	15,109	17,196	(2,087)	-12%	62,838
Environmental protection		2,525	2,726	-	501	501	648	(147)	-23%	2,726
<i>Trading services</i>		308,898	288,644	-	61,026	61,026	70,263	(9,237)	-13%	288,644
Energy sources		126,326	118,450	-	25,718	25,718	30,045	(4,327)	-14%	118,450
Water management		100,740	91,881	-	18,052	18,052	23,543	(5,491)	-23%	91,881
Waste water management		34,432	31,136	-	9,874	9,874	7,576	2,298	30%	31,136
Waste management		47,401	47,177	-	7,382	7,382	9,099	(1,717)	-19%	47,177
<i>Other</i>		3,321	3,350	-	582	582	918	(336)	-37%	3,350
Total Expenditure - Functional	3	617,092	689,438	-	145,058	145,058	219,515	(74,458)	-34%	689,438
Surplus/ (Deficit) for the year		26,410	115,733	-	98,354	98,354	199,704	(101,350)	-51%	115,733

Quarterly Performance Report Sec 52(d) Q1

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

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2,048	4,576	-	4,581	4,581	4,576	5	0.1%	4,576
Vote 2 - MUNICIPAL MANAGER		517	-	-	257	257	-	257	0	-
Vote 3 - CORPORATE SERVICES		4,366	3,733	-	753	753	3,733	(2,980)	-79.8%	3,733
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	-	17,067	17,067	27,361	(10,294)	-37.6%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	-	1,952	1,952	6,247	(4,295)	-68.7%	6,247
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	-	62,350	62,350	160,431	(98,081)	-61.1%	244,224
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	-	30,038	30,038	29,166	872	3.0%	114,288
Vote 8 - WATER WORKS		115,541	89,661	-	38,826	38,826	35,577	3,249	9.1%	89,661
Vote 9 - FINANCIAL SERVICES		224,684	285,949	-	87,589	87,589	152,128	(64,539)	-42.4%	285,949
Vote 10 -		0	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	643,503	805,171	-	243,412	243,412	419,219	(175,807)	-41.9%	805,171
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		13,520	14,510	-	3,300	3,300	3,709	(409)	-11.0%	14,510
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	-	10,946	10,946	12,330	(1,383)	-11.2%	48,891
Vote 3 - CORPORATE SERVICES		40,391	39,499	-	10,635	10,635	12,288	(1,653)	-13.5%	39,499
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	-	14,911	14,911	17,419	(2,507)	-14.4%	81,536
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,080	28,913	-	6,801	6,801	7,574	(772)	-10.2%	28,913
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,745	204,837	-	42,383	42,383	98,200	(53,816)	-55.9%	204,837
Vote 7 - ELECTRICITY SERVICES		126,328	118,450	-	25,718	25,718	30,045	(4,327)	-14.4%	118,450
Vote 8 - WATER WORKS		100,740	91,881	-	18,052	18,052	23,543	(5,491)	-23.3%	91,881
Vote 9 - FINANCIAL SERVICES		53,656	60,922	-	12,310	12,310	16,408	(4,098)	-25.0%	60,922
Vote 10 -		7	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	617,092	689,438	-	145,058	145,058	219,516	(74,458)	-33.9%	689,438
Surplus/ (Deficit) for the year	2	26,410	115,733	-	98,354	98,354	198,704	(101,350)	-50.7%	115,733

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

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

Quarterly Performance Report Sec 52(d) Q1

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		92,197	112,636	-	29,651	29,651	28,506	1,145	4%	112,636
Service charges - Water		59,338	85,125	-	18,425	18,425	27,143	(8,719)	-32%	65,125
Service charges - Waste Water Management		18,928	19,782	-	5,784	5,784	17,242	(11,458)	-66%	19,782
Service charges - Waste management		22,161	28,854	-	7,666	7,666	15,996	(8,329)	-52%	28,854
Sale of Goods and Rendering of Services		3,694	3,743	-	709	709	3,530	(2,821)	-80%	3,743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,656	9,222	-	2,796	2,796	8,231	(5,435)	-66%	9,222
Interest from Current and Non-Current Assets		12,244	10,858	-	3,780	3,780	10,858	(7,078)	-65%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,080	1,150	-	261	261	1,150	(890)	-77%	1,150
Licence and permits		1,821	4,323	-	790	790	4,323	(3,533)	-82%	4,323
Operational Revenue		2,396	1,448	-	310	310	1,443	(1,133)	-79%	1,448
Non-Exchange Revenue										
Property rates		146,672	177,996	-	47,660	47,660	44,499	3,161	7%	177,996
Surcharges and Taxes		8,212	7,287	-	1,840	1,840	1,822	18	1%	7,287
Fines, penalties and forfeits		401	418	-	97	97	311	(215)	-69%	418
Licence and permits		1,314	1,991	-	267	267	1,991	(1,704)	-86%	1,991
Transfers and subsidies - Operational		136,763	226,609	-	72,285	72,285	173,283	(100,998)	-58%	226,609
Interest		4,604	7,437	-	1,744	1,744	7,437	(5,693)	-77%	7,437
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		577	-	-	434	434	-	434	0	-
Other Gains		722	-	-	8	8	-	8	0	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		522,780	678,680	-	194,526	194,526	347,766	(153,240)	-44%	678,680
Expenditure By Type										
Employee related costs		197,970	204,080	-	46,767	46,767	51,454	(4,687)	-9%	204,080
Remuneration of councillors		8,482	8,573	-	2,015	2,015	2,143	(128)	-6%	8,573
Bulk purchases - electricity		96,280	88,969	-	19,119	19,119	22,242	(3,123)	-14%	88,969
Inventory consumed		47,934	48,701	-	14,005	14,005	14,610	(605)	-4%	48,701
Debt impairment		58,337	7,972	-	-	-	2,325	(2,325)	-100%	7,972
Depreciation and amortisation		54,007	51,434	-	10,796	10,796	12,859	(2,062)	-16%	51,434
Interest		8,295	9,501	-	59	59	59	(0)	0%	9,501
Contracted services		89,791	174,514	-	33,244	33,244	87,955	(54,711)	-62%	174,514
Transfers and subsidies		4,304	5,368	-	1,478	1,478	1,376	102	7%	5,368
Irrecoverable debts written off		21	24,591	-	2,649	2,649	5,270	(2,621)	-50%	24,591
Operational costs		46,748	65,735	-	13,891	13,891	19,222	(5,332)	-28%	65,735
Losses on Disposal of Assets		4,907	-	-	1,022	1,022	-	1,022	0	-
Other Losses		17	-	-	13	13	-	13	0	-
Total Expenditure		617,092	689,438	-	145,058	145,058	219,515	(74,458)	-34%	689,438
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(94,312)	(10,758)	-	49,488	49,488	128,251	(78,762)	-61%	(10,758)
Transfers and subsidies - capital (in-kind)		517	-	-	48,886	48,886	71,454	(22,567)	-32%	126,491
Surplus/(Shortfall) after capital transfers & contributions		26,410	115,733	-	98,354	98,354	199,704	-	-	115,733
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		26,410	115,733	-	98,354	98,354	199,704	-	-	115,733
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,410	115,733	-	98,354	98,354	199,704	-	-	115,733
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,410	115,733	-	98,354	98,354	199,704	-	-	115,733

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

Revenue:

The overall actual year-to-date operational revenue at the end of September is R194,526 million and the year-to-date budget of R347,766 million and this reflects a negative variance of R153,240 million which is -44%.

The YTD budget figures disclosed in table C4 are informed by the cost of supply for all trading services that resulted in tariff structure changes. Due to challenges on the implementation of new tariffs projected revenue has not been realized due to the late approval from NERSA extensive public participation on approved tariffs could not be done.

However, the three main services Water, Wastewater and waste management reflect exorbitant variances that have emanated from the monthly projects of the annual budget specifically on projected billing of the indigent. The indigent billing for each service was fully allocated in July not straight lined over 12 months. The correction can only be done during the mid-year adjustment budget.

Furthermore, the table below presents the scenario where indigents billing budget is projected over 12 months:

	Original budget	Quarter 1	YearTD actual	YearTD budget	Revised YearTD Budget	YTD Variance	YTD Variance %
Water Management	65,125,000	18,425,000	18,425,000	27,143,000	16,281,000	2,144,000	13%
Waste Water Management	19,782,000	5,784,000	5,784,000	17,242,000	5,848,011	-64,011	-1%
Waste Management	28,654,000	7,666,000	7,666,000	15,996,000	7,163,000	503,000	7%

Water 13% is because of an increase in consumption and waste management is a result of the tariff structure changes where each consumer is billed based on its categories in the valuation roll.

The budget error also affects other line items that are generated by the miscellaneous tariffs, budget projections are only allocated in July hence the year TD budget reflects exorbitant variances.

Transfers and subsidies - Operational and Capital is mainly attributed by conditional grants spending whereas operational also includes unconditional grants i.e equitable share.

The year-to-date collection rate for the month of September is 73% compared to August, which has reflected the collection rate of 67%.

Operating Expenditure:

- The year-to-date operational expenditure at the end of September is R145,058 million, and the year-to-date budget is R219,515 million. This reflects an underspending of -74,458 million which is -34%.
- ESKOM bulk account is one month in arrears therefore Sept invoice is due in October 2024.
- The item debt impairment relates to the contribution that is recognized for the debt impairment in the statement of financial position, to impair inactive debtor's accounts. The contribution is informed by the impairment calculations aligned to the Impairment policy which takes into consideration various

factors i.e. debtors payment trend and ageing of debts. The recognition of the provision is processed after the year end.

- Contracted Services reflects a negative underspending variance of 62%. Contracted services in the budget are dominantly by grants from Human Settlement, however due to delays on the projects the submission of claims to the department is stalling.
- Irrecoverable debts written off. This item relates to the write-off of the irrecoverable debts. The write-offs are recommended to Council by rates and evaluation committee. The write-offs are done in intervals which are Sept, March and June and the month of June carries the bulk write-offs relating to indigent and deceased debts. The assessment of the applications is currently in progress. The next item will be tabled in November by the rate and valuation committee.
- Operational costs are all other expenses, which reflects the variance of 28% at the end of September. Due to unrealized revenue collection.

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the period ending September is R49,468 million.
- The net operating surplus/deficit is made after deducting the total operating expenditure from the total operating revenue and operating revenue excludes capital transfers.

1.3 CAPITAL EXPENDITURE

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M03 - Quarter 1

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 1	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		745	-	-	7	7	-	7	0	-
Vote 2 - MUNICIPAL MANAGER		491	254	-	35	35	254	(220)	-96%	254
Vote 3 - CORPORATE SERVICES		991	3,700	-	57	57	3,700	(3,643)	-96%	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	-	-	-	2,700	(2,700)	-100%	2,700
Vote 5 - COMMUNITY AND PROTECTION SERVICES		12,042	-	-	852	852	-	852	0	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	-	31,650	31,650	67,047	(35,396)	-53%	121,064
Vote 7 - ELECTRICITY SERVICES		558	1,169	-	-	-	1,169	(1,169)	-100%	1,169
Vote 8 - WATER WORKS		26,548	10,891	-	11,847	11,847	2,723	9,125	335%	10,891
Vote 9 - FINANCIAL SERVICES		1,114	715	-	15	15	90	(76)	-84%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	121,103	140,494	-	44,463	44,463	77,684	(33,220)	-43%	140,494
Total Capital Expenditure		121,103	140,494	-	44,463	44,463	77,684	(33,220)	-43%	140,494
Capital Expenditure - Functional Classification										
Governance and administration		2,468	3,226	-	114	114	2,000	(2,487)	-96%	3,226
Executive and council		1,188	254	-	42	42	254	(213)	-84%	254
Finance and administration		1,231	2,971	-	72	72	2,346	(2,274)	-97%	2,971
Internal audit		48	-	-	-	-	-	-	-	-
Community and public safety		13,131	2,500	-	852	852	2,500	(1,648)	-66%	2,500
Community and social services		896	2,500	-	-	-	2,500	(2,500)	-100%	2,500
Sport and recreation		9,604	-	-	364	364	-	364	0	-
Public safety		2,622	-	-	488	488	-	488	0	-
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
Economic and environmental services		17,663	17,895	-	18,988	18,988	10,054	8,935	89%	17,895
Planning and development		277	475	-	26	26	475	(449)	-95%	475
Road transport		17,385	17,420	-	18,963	18,963	9,579	9,384	98%	17,420
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		87,663	116,876	-	24,509	24,509	62,530	(38,020)	-61%	116,876
Energy sources		558	1,169	-	-	-	1,169	(1,169)	-100%	1,169
Water management		26,548	10,891	-	11,847	11,847	2,723	9,125	335%	10,891
Waste water management		57,199	102,114	-	12,662	12,662	55,938	(43,278)	-77%	102,114
Waste management		3,358	2,700	-	-	-	2,700	(2,700)	-100%	2,700
Other		180	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	121,103	140,494	-	44,463	44,463	77,684	(33,220)	-43%	140,494
Funded by:										
National Government		63,792	60,792	-	22,529	22,529	25,065	(2,536)	-10%	60,792
Provincial Government		41,951	64,382	-	19,770	19,770	41,605	(21,836)	-52%	64,382
District Municipality		2,129	-	-	488	488	-	488	0	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		1,835	1,347	-	634	634	592	42	7%	1,347
Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		109,708	126,521	-	43,421	43,421	67,263	(23,842)	-35%	126,521
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,348	13,973	-	1,042	1,042	10,421	(9,379)	-90%	13,973
Total Capital Funding		121,057	140,494	-	44,463	44,463	77,684	(33,220)	-43%	140,494

1.4 FINANCIAL POSITION

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		139,525	132,403	–	134,297	132,403
Trade and other receivables from exchange transactions		38,220	54,095	–	58,586	54,095
Receivables from non-exchange transactions		24,342	45,084	–	32,036	45,084
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,439	1,537	–	968	1,537
VAT		169,835	149,579	–	174,081	149,579
Other current assets		1,519	865	–	667	865
Total current assets		374,881	383,562	–	400,636	383,562
Non-current assets						
Investments		46	45	–	50	45
Investment property		242,891	258,541	–	241,418	258,541
Property, plant and equipment		1,254,937	1,275,464	–	1,287,446	1,275,464
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	0	0
Intangible assets		53	91	–	53	91
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non-current assets		1,497,927	1,534,141	–	1,528,967	1,534,141
TOTAL ASSETS		1,872,808	1,917,702	–	1,929,603	1,917,702
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		973	0	–	516	0
Consumer deposits		2,828	2,877	–	2,869	2,877
Trade and other payables from exchange transactions		82,769	67,212	–	46,705	67,212
Trade and other payables from non-exchange transactions		112,559	79,963	–	98,056	79,963
Provision		15,051	16,146	–	18,038	16,146
VAT		162,888	145,481	–	172,225	145,481
Other current liabilities		2,985	–	–	–	–
Total current liabilities		380,054	311,680	–	338,408	311,680
Non-current liabilities						
Financial liabilities		(0)	–	–	59	–
Provision		73,320	77,465	–	73,320	77,465
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		62,083	55,221	–	62,083	55,221
Total non-current liabilities		135,403	132,686	–	135,462	132,686
TOTAL LIABILITIES		515,456	444,365	–	473,869	444,365
NET ASSETS	2	1,357,351	1,473,337	–	1,455,734	1,473,337
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,357,351	1,473,337	–	1,455,734	1,473,337
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,357,351	1,473,337	–	1,455,734	1,473,337

- The above table outlines that community wealth amounts to R1,455,734 billion, total liabilities R473,869 million and the total assets R1,929,603 billion.
- Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites.
- It must be noted that the valuation for the items mentioned is done at year-end by the experts.
- The current ratio for the in September 1.18 vs the norm of 1.5-2:1, the ratio means that the municipality might experience difficulties on paying back its short-term liabilities (debt and payables/creditors) with its short-term assets (cash, inventory, and receivables/debtors). To improve the ratio the municipality must ensure that it cuts down on expenditure that will yield to a decrease on outstanding creditors, reduce its debtor's book, and ensure that inventory is converted into cash quicker through being efficient on rendering service delivery.

1.6 CASHFLOW STATEMENT

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128,564	152,712	-	8,300	36,952	15,027	21,925	146%	152,712
Service charges		145,890	216,639	-	10,677	42,558	9,314	33,244	357%	216,639
Other revenue		106,886	48,807	-	41	128	46	82	178%	48,807
Government - operating		135,587	226,609	-	7,200	69,095	59,386	9,709	16%	226,609
Government - capital		105,514	126,491	-	12,374	37,847	25,142	12,705	51%	126,491
Interest		2,985	10,858	-	922	4,637	1,669	2,968	178%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(563,337)	(642,908)	-	53,447	(49,786)	15,682	65,468	417%	(642,908)
Finance charges		(638)	(89)	-	59	(88)	(29)	59	-204%	(89)
Transfers and Grants		(16,571)	(5,168)	-	-	-	-	-	-	(5,168)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,880	133,951	-	93,021	141,342	126,237	(15,105)	-12%	133,951
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	365	434	-	434	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(6)	-	-	-	-	-	-	-	-
Payments										
Capital assets		123,891	(91,919)	(189,405)	(19,065)	(62,492)	(18,643)	43,849	-235%	(91,919)
NET CASH FROM/(USED) INVESTING ACTIVITIES		123,885	(91,919)	(189,405)	(18,700)	(62,058)	(18,643)	43,415	-233%	(91,919)
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	215	-	23	87	27	60	224%	215
Payments										
Repayment of borrowing		-	-	1,477	457	(457)	-	457	0	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	215	1,477	481	(370)	27	397	1471%	215
NET INCREASE/ (DECREASE) IN CASH HELD		168,765	42,247	(187,928)	74,802	78,914	107,621			42,247
Cash/cash equivalents at beginning:		76,531	28,747	67,235		55,324	67,235			55,324
Cash/cash equivalents at month/year end:		245,296	70,994	(120,693)		134,238	174,856			97,571

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

- Service charges under receipts are informed by the aggregated collection rate of 73% for the 1st quarter ending in September.
- The municipality continues to closely manage and control the cash flow ensuring that monthly commitments

i.e., Eskom and salaries etc plus invoices are paid within the due dates.

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

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

- The ratio result of 3 month is within the norm, which is interpreted as positive, the municipality can be able to meet its operational monthly commitments without collecting any additional revenue for the active month.

PART 2: SUPPORTING TABLES

2.1 Supporting Table: SC 3 - Debtors Age Analysis M03 - Quarter 1

R thousands	Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
	Debtors Age Analysis By Income Source															
	Trade and Other Receivables from Exchange Transactions - Water	1200	6,757	4,894	3,589	3,112	1,725	1,848	1,687	48,648	72,259	57,019	3			
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,306	4,221	1,648	1,530	568	585	480	13,959	32,298	17,123	2			
	Receivables from Non-exchange Transactions - Property Rates	1400	13,178	5,050	8,082	1,907	1,446	1,285	1,083	27,967	59,997	33,687	-			
	Receivables from Exchange Transactions - Waste Water Management	1500	2,033	1,400	1,488	1,032	768	737	708	19,118	27,283	22,363	2			
	Receivables from Exchange Transactions - Waste Management	1600	3,198	1,907	2,131	1,243	954	916	881	27,772	39,002	31,786	1			
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,609	1,809	1,609	-			
	Interest on Arrear Debtor Accounts	1810	1,577	1,514	1,406	1,325	1,271	1,220	1,171	35,500	44,985	40,486	-			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
	Other	1900	139	58	45	189	150	150	192	9,763	10,728	10,486	1			
	Total By Income Source	2000	36,188	19,044	18,389	10,337	6,883	6,783	6,202	184,336	288,161	214,540	8			
	2023/24 - totals only		30,389	15,105	16,916	8,922	6,398	5,801	5,432	153,234	242,297	179,887	-			
	Debtors Age Analysis By Customer Group															
	Organs of State	2200	649	515	5,793	217	68	104	15	1,900	9,263	2,305	-			
	Commercial	2300	6,147	3,220	1,573	1,240	848	899	807	28,485	43,230	32,290	-			
	Households	2400	29,391	15,309	11,022	8,880	5,967	5,780	5,379	153,940	235,668	179,946	8			
	Other	2500	-	-	-	-	-	-	-	-	-	-	-			
	Total By Customer Group	2600	36,188	19,044	18,389	10,337	6,883	6,783	6,202	184,336	288,161	214,540	8			

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of September amount to R288,161 million.

- The debt breakdown shows that 81.78% of the debt is owed by households and 15% relates to debt owed by commercial property owners. Further 15.61% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 3.21% of the arrears.
- For further details on the total debt of R288,161 million note that 63.6% or R183,452 million relates to debt from Eskom Electricity areas where the municipal does not have any control to enforce debt collection.
- During the 1st quarter of the financial year debt write-offs to the amount of R3,032 million were made.

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

Description	NT Code	Budget Year 2024/25										Total	Prior year totals	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total				
R thousands														
Creditors Age Analysis By Customer Type														
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	597	-	-	-	-	-	-	-	-	-	-	-	597
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	597	-	-	-	-	-	-	-	-	-	-	-	597
														1,413
														1,413

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of September reflect at R597 thousand whereas.
- The group of creditors outstanding is trade and creditors, the outstanding balance is between current and 30 days.
- Goods received vouchers (GRV) are only processed on the system as and when we are about to pay, and this approach distorts the entire picture of ageing our creditors since the system will count the number of days taken to process an invoice from the date the GRV is processed.
- The contracted services are to be paid through order system payments and that should feed the age analysis module.
- Proposal was made that the municipality need to maintain the invoice register that should be used for manually updating the creditor's age analysis and the Budget and Treasury department is in a process of implementing the proposed register.

HIGHEST PAID CREDITORS for the month ending 30 September 2024.

CREDITOR NAME	AMOUNT
KNIGHT NDINISA AND MATOMELA	(959,675.00)
MINYANI CIVILS AND GENERAL	(507,782.77)
MDJ CONSTRUCTION	(293,261.50)
MANDLACHUMA TRADING	(144,900.00)
PAYDAY SOFTWARE SY	(135,313.60)
IBALA Consulting	(97,989.20)
NOMTY TRADING	(96,600.00)
MINENTLE GENERAL T	(83,890.00)
Gxaleka Motives Pty Ltd	(58,650.00)
ULULO TRADING	(48,573.00)
MANELI-PAYI L.	(32,680.71)
CRENSHAW CONSULTING	(30,000.00)
HLALISTO TRADING ENTERPRISE	(30,000.00)
Blessings everyday	(30,000.00)
SHOLINE PROJECTS	(29,897.70)
NTABEZINDE GENERAL TRADING	(28,964.65)
LAL PURDON PROP TR	(19,370.37)
DAGBREEK EIERS PTY LTD	(16,401.48)
AVANEMANI HOLDINGS	(13,766.00)
PLAATJIES PROF W.A	(8,394.00)

2.3 Supporting Table SC5 - Investment portfolio and Loans – M03 - Quarter 1

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
Municipality															
FNB		3	Monthly	Call Acc	Yes						16,477	374	(5,814)	5,434	16,471
ABSA			Month to month	Call Acc	No						54,544	2,368	(92,929)	99,704	63,686
INVESTEC			Month to month	Call Acc	No						12,491	219	(6,829)	5,946	11,528
STD BANK			Month to month	Call Acc	No						50,681	1,359	(14,789)	5,711	42,962
TOTAL INVESTMENTS AND INTEREST	2										134,192	4,320	(120,361)	116,495	134,646

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in September and this excludes current accounts amounting to R134,297 million.

The breakdown of the balance of investments is as follows:

- FNB investment accounts to the value of R14,803 million are ceded to Eskom and DBSA for the surety and guarantee. The guarantee is for Ndlambe municipality's bulk account at Eskom and the surety for the remaining balance of a loan acquired from DBSA. The value of internal funding that is not ceded amounts to R12,932 million.
- Monies transferred to the municipality for the conditional grants are invested separately in a call account for easy access when funds are required, they are reflecting at R106,562 million.

Loan Register – M03 – Quarter 1

The municipality is currently under a contractual obligation (Financial Instrument) with the Development Bank of Southern Africa (DBSA) for the remaining loan that is relating to infrastructure assets. The remaining loan balance as at 30 September 2024 is as follows and the last payment is in March:

Bank Name	Account #	Loan Start Date	Loan End Date	Term Value (Y/M/D)	Month	Interest %	BOQ Amount	Loan Repayment	Interest Paid	Accrued Int Reversed	Balance
DBSA	9005192	1/4/2005	31/03/2025	Y	202409	12.34	-963,981	516,177.1	58,734.8	-58,764.8	-535,921

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	132,784	142,182	--	60,994	60,994	105,737	(44,743)	-42.3%	142,182
Local Government Financial Management	3	2,650	2,500	--	2,600	2,500	2,500	--		2,500
Grant Municipal Infrastructure Grant		1,598	3,046	--	1,562	1,562	781	800	105.1%	3,046
Equitable Share		128,536	136,636	--	56,932	56,932	102,476	(45,544)	-44.4%	136,636
Provincial Government:		76,931	82,573	--	7,197	7,197	65,691	(58,494)	-89.0%	82,573
EC Human Settlement		74,181	78,215	--	3,984	3,984	62,333	(58,350)	-83.6%	78,215
Libraries and Archives Grant DESRAC		2,750	3,358	--	3,214	3,214	3,358	(145)	-4.3%	3,358
District Municipality:		(1,800)	--	--	--	--	--	--		--
Public Safety		(1,800)	--	--	--	--	--	--		--
Other grant providers:		10,043	--	--	--	--	--	--		--
Housing Development Agency		10,043	--	--	--	--	--	--		--
Total Operating Transfers and Grants		217,957	224,754	--	68,191	68,191	171,428	(103,237)	-60.2%	224,754
Capital Transfers and Grants										
National Government:		58,968	60,792	--	37,386	37,366	29,256	8,110	27.7%	60,792
Municipal Infrastructure Grant		28,221	28,192	--	20,708	20,708	21,106	(398)	-1.9%	28,192
Regional Bulk Infrastructure Grant		3,784	--	--	2,626	2,626	--	2,626	0	--
Water Services Infrastructure Grant		26,962	32,600	--	14,032	14,032	8,150	5,882	72.2%	32,600
Provincial Government:		58,350	64,382	--	(107)	(107)	41,605	(41,712)	-100.3%	64,382
Municipal Disaster Relief Grant		11,250	--	--	(251)	(251)	--	(251)	0	--
Water Infrastructure Grant OTP		3,900	6,987	--	--	--	1,747	(1,747)	-100.0%	6,987
EC Human Settlement		43,200	57,394	--	--	--	39,859	(39,859)	-100.0%	57,394
Libraries and Archives Grant DESRAC		--	--	--	145	145	--	145	0	--
District Municipality:		2,882	--	--	--	--	--	--		--
Public Safety		1,800	--	--	--	--	--	--		--
Public Safety		1,082	--	--	--	--	--	--		--
Other grant providers:		1,486	1,317	--	330	330	592	(262)	-44.3%	1,317
Expanded Public Works Program		1,486	1,317	--	330	330	592	(262)	-44.3%	1,317
Total Capital Transfers and Grants		121,686	126,491	--	37,589	37,589	71,454	(33,864)	-47.4%	126,491
TOTAL RECEIPTS OF TRANSFERS & GRANTS		339,642	351,245	--	105,780	105,780	242,882	(137,101)	-56.4%	351,245

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R883 thousand is not reflected in the table above due to the system program set-up, which is erroneously omitting the grant. The table will be revised and reflect correctly.

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
Grants National Government:		4,141	5,546	-	1,002	1,002	3,261	(2,259)	-69.3%	5,546
Local Government Financial Management Grant	3	2,650	2,500	-	518	518	2,500	(1,982)	-79.3%	2,500
Municipal Infrastructure Grant		1,491	3,046	-	484	484	761	(277)	-36.4%	3,046
Provincial Government:		57,968	82,573	-	9,709	9,709	65,691	(55,982)	-85.2%	82,573
EC Human Settlement		55,207	79,215	-	9,003	9,003	62,333	(53,330)	-85.6%	79,215
Libraries and Archives Grant DESRAC		2,761	3,358	-	706	706	3,358	(2,652)	-79.0%	3,358
District Municipality:		-	-	-	(444)	(444)	-	(444)	0	-
Environmental Health Subsidy		-	-	-	(444)	(444)	-	(444)	0	-
Other grant providers:		-	-	-	4,203	4,203	-	4,203	0	-
Housing Development Agency		-	-	-	4,203	4,203	-	4,203	0	-
Total Operating Transfers and Grants		62,109	88,118	-	14,470	14,470	68,953	(54,482)	-79.0%	88,118
Capital Transfers and Grants										
National Government:		71,366	60,792	-	25,591	25,591	29,256	(3,665)	-12.5%	60,792
Municipal Infrastructure Grant		28,328	28,192	-	13,997	13,997	21,106	(7,109)	-33.7%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	1,650	1,650	-	1,650	0	-
Water Services Infrastructure Grant		39,253	32,600	-	9,944	9,944	8,150	1,794	22.0%	32,600
Provincial Government:		(15,367)	64,382	-	22,167	22,167	41,605	(19,438)	-46.7%	64,382
Municipal Disaster Relief Grant		1,224	-	-	7,662	7,662	-	7,662	0	-
Water Infrastructure Grant OTP		3,900	6,987	-	1,618	1,618	1,747	(129)	-7.4%	6,987
EC Human Settlement		(20,551)	57,394	-	11,541	11,541	39,859	(28,318)	-71.0%	57,394
Libraries and Archives Grant DESRAC		60	-	-	-	-	-	-	-	-
COGTA Grant		-	-	-	1,346	1,346	-	1,346	0	-
District Municipality:		2,192	-	-	488	488	-	488	0	-
Public Safety		2,192	-	-	488	488	-	488	0	-
Other grant providers:		1,486	1,317	-	634	634	592	42	7.1%	1,317
Expanded Public Works Program		1,486	1,317	-	634	634	592	42	7.1%	1,317
Total Capital Transfers and Grants		59,676	126,491	-	48,881	48,881	71,454	(22,673)	-31.8%	126,491
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		121,785	214,609	-	63,351	63,351	140,406	(77,055)	-54.9%	214,609

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

EC105 Ndlambe - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M03 - Quarter 1

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		1,096	258	706	390	55.24
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,096	256	706	390	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		10,026	1,281	7,669	2,357	30.74
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		10,026	1,281	7,669	2,357	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		11,122	1,537	8,375	2,747	85.97

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

Summary of Employee and Councilor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,760	5,663	-	1,332	1,332	1,416	(84)	-6%	5,663
Pension and UIF Contributions		367	395	-	93	93	99	(6)	-6%	395
Medical Aid Contributions		138	151	-	35	35	38	(3)	-8%	151
Motor Vehicle Allowance		1,360	1,446	-	340	340	361	(21)	-6%	1,446
Cellphone Allowance		856	918	-	216	216	230	(14)	-6%	918
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,482	8,573	-	2,016	2,016	2,143	(128)	-6%	8,573
% increase	4		1.1%							1.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,413	6,960	-	1,453	1,453	1,740	(287)	-17%	6,960
Pension and UIF Contributions		1,069	1,157	-	272	272	289	(17)	-6%	1,157
Medical Aid Contributions		287	312	-	75	75	78	(3)	-3%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	-	-	-	-	-	-	1,091
Motor Vehicle Allowance		972	972	-	243	243	243	-	-	972
Cellphone Allowance		123	130	-	31	31	33	(2)	-6%	130
Housing Allowances		132	140	-	33	33	35	(2)	-6%	140
Other benefits and allowances		60	64	-	15	15	16	(1)	-6%	64
Payments in lieu of leave		639	515	-	36	36	129	(92)	-72%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	-	53	53	21	32	149%	85
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,826	11,428	-	2,211	2,211	2,584	(373)	-14%	11,428
% increase	4		5.6%							5.6%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	-	28,381	28,381	31,293	(2,912)	-9%	123,454
Pension and UIF Contributions		19,795	22,944	-	5,118	5,118	5,827	(709)	-12%	22,944
Medical Aid Contributions		14,930	17,673	-	3,890	3,890	4,449	(559)	-13%	17,673
Overtime		13,018	7,843	-	2,931	2,931	1,961	970	49%	7,843
Performance Bonus		8,978	10,453	-	95	95	2,649	(2,554)	-96%	10,453
Motor Vehicle Allowance		5,226	5,106	-	1,461	1,461	1,382	79	6%	5,106
Cellphone Allowance		320	325	-	79	79	86	(8)	-9%	325
Housing Allowances		491	507	-	124	124	131	(7)	-5%	507
Other benefits and allowances		4,191	3,191	-	967	967	798	169	21%	3,191
Payments in lieu of leave		921	245	-	190	190	61	128	210%	245
Long service awards		2,540	18	-	428	428	5	423	9400%	18
Post-retirement benefit obligations		10,158	-	-	717	717	-	717	0	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	-	176	176	227	(52)	-23%	897
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		187,144	192,664	-	44,566	44,566	48,870	(4,314)	-9%	192,664
% increase	4		2.9%							2.9%
Total Parent Municipality		206,451	212,653	-	48,782	48,782	53,597	(4,815)	-9%	212,653

- The payment in lieu of leave is reflecting a variance of -72% the senior managers are allowed to encash leave in terms of their contracts and Directors are expected to take leave at least 10 days on the leave cycle. Staff other than senior managers are only entitled to encash leave when they are terminated.
- The line item for the performance bonus includes both performance appraisals and 13 cheques for senior managers whereas it represents only 13 cheques for other municipal staff, this is how it is modified in the mSCOA charts. The municipality pays long service awards to its employees starting from 5yrs and above, the calculation is in line with the salary's signed agreements by the bargaining council where the limits are outlined.

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

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27	
R thousands	1																
Cash Receipts By Source																	
Property rates		15,027	13,625	8,300										152,712	161,875	171,587	
Service charges - electricity revenue		9,314	10,017	6,980										108,158	114,755	122,213	
Service charges - water revenue		3,281	3,241	1,901										62,248	66,990	72,128	
Service charges - sanitation revenue		1,167	1,116	682										18,883	20,927	22,365	
Service charges - refuse		1,762	1,984	1,114										27,350	28,090	28,976	
Rental of facilities and equipment		46	41	41										1,260	1,337	1,424	
Interest earned - external investments		1,669	2,046	922										10,858	11,520	12,269	
Interest earned - outstanding debtors		-	-	-										-	-	-	
Dividends received		-	-	-										-	-	-	
Fines, penalties and forfeits		18	10	10										399	423	451	
Licences and permits		1,166	1,000	1,079										6,613	7,016	7,472	
Agency services		-	-	-										-	-	-	
Transfer receipts - operating		59,386	2,509	7,200										226,609	152,925	157,838	
Other revenue		4,586	4,790	17,144										40,535	26,428	26,593	
Cash Receipts by Source		97,419	40,379	45,373	-	-	-	-	-	-	-	-	-	655,625	592,286	623,316	
Other Cash Flows by Source																	
Transfer receipts - capital		25,142	330	12,374										125,174	55,633	63,736	
Contributions & Contributed assets		-	-	-										1,317	-	-	
Proceeds on disposal of PPE		-	69	365										-	-	-	
Short term loans		-	-	-										-	-	-	
Borrowing long term/refinancing		-	-	-										-	-	-	
Increase or decrease in consumer deposits		27	37	23										215	73	239	
Receipt of non-current receivables		-	-	-										-	-	-	
Change in non-current investments		-	-	-										-	-	-	

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Total Cash Receipts by Source	122,588	40,815	58,136	-	-	-	-	-	-	-	782,331	647,992	687,291
Cash Payments by Type													
Employee related costs	15,682	16,288	17,815								208,137	219,764	231,807
Remuneration of councillors	677	677	677								8,933	9,499	10,103
Interest paid	29	-	59								89	-	-
Bulk purchases - Electricity	10,766	12,900	14,611								102,314	108,461	115,611
Acquisition - Water & other inventory	5,804	8,635	3,300								52,397	55,352	58,817
Contracted services	8,919	10,197	5,466								200,670	107,538	111,851
Grants and subsidies paid - other municipalities	-	-	-								-	-	-
Grants and subsidies paid - other	-	-	-								5,168	3,870	4,060
Other expenditure	12,243	8,098	11,578								70,458	71,302	75,413
Cash Payments by Type	54,141	58,795	53,506								648,166	575,786	607,662
Other Cash Flows/Payments by Type													
Capital assets	18,643	24,784	19,065								148,425	63,473	70,158
Repayment of borrowing	-	-	457								-	-	-
Other Cash Flows/Payments	(51)	(571)									-	-	-
Total Cash Payments by Type	72,734	81,008	73,028								796,591	639,259	677,820
NET INCREASE/DECREASE IN CASH HELD	49,854	(40,193)	(14,892)								(14,260)	8,733	9,471
Cash/cash equivalents at the month/year beginning:	139,527	189,382	149,189								139,410	125,150	133,883
Cash/cash equivalents at the month/year end:	189,382	149,189	134,297								125,150	133,883	143,354

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

2.8 Supporting Table SC12 Capital expenditure trend – M03 - Quarter 1

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1,492	44,739	-	8,709	8,709	44,739	36,030	80.5%	6%
August	1,639	14,877	-	26,574	35,283	59,616	24,333	40.8%	25%
September	7,216	18,088	-	8,180	44,463	77,684	33,220	42.8%	32%
October	5,315	11,295	-	-	-	88,979	-	-	-
November	16,636	9,403	-	-	-	98,381	-	-	-
December	15,591	7,321	-	-	-	105,703	-	-	-
January	4,903	6,914	-	-	-	112,617	-	-	-
February	6,535	5,575	-	-	-	118,193	-	-	-
March	10,557	5,575	-	-	-	123,768	-	-	-
April	8,576	5,575	-	-	-	129,343	-	-	-
May	20,584	5,575	-	-	-	134,919	-	-	-
June	22,060	5,575	-	-	-	140,494	-	-	-
Total Capital expenditure	121,103	140,494	-	44,463					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of September amounts to R9,180 million.
- The year-to-date actual expenditure incurred is R44,463 million whilst the year-to-date budget is R77,684 million, which gives 42.8% variance.

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 - Quarter 1

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		21,498	113,005	-	10,906	10,906	58,660	47,754	81.4%	113,005
Infrastructure										
Roads Infrastructure		252	-	-	-	-	-	-	-	-
Roads		252	-	-	-	-	-	-	-	-
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		9,431	10,891	-	2,871	2,871	2,723	(149)	-5.5%	10,891
Dams and Weirs		578	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	-	1,407	1,407	2,723	(1,316)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	-	1,435	1,435	-	1,435	0	-
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	-	30	30	-	30	0	-
Sanitation Infrastructure		11,773	102,114	-	8,035	8,035	55,938	47,903	85.6%	102,114
Pump Station		488	-	-	1,120	1,120	-	1,120	0	-
Reticalation		160	57,394	-	-	-	39,859	(39,859)	(0)	57,394
Waste Water Treatment Works		2,287	39,377	-	5,620	5,620	10,737	(5,116)	(0)	39,377
Outfall Sewers		8,858	5,342	-	1,294	1,294	5,342	(4,048)	(0)	5,342
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		42	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 - Quarter 1

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Core Layers		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		42	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Centres</i>		-	-	-	-	-	-	-	-	-
<i>Crèches</i>		-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>		-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>		-	-	-	-	-	-	-	-	-
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-	-	-
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		141	2,500	-	-	-	2,500	2,500	100.0%	2,500
Operational Buildings		141	2,500	-	-	-	2,500	2,500	100.0%	2,500
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		141	2,500	-	-	-	2,500	(2,500)	(0)	2,500
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Servitudes</u>		-	-	-	-	-	-	-	-	-
<u>Licences and Rights</u>		-	-	-	-	-	-	-	-	-
<u>Water Rights</u>		-	-	-	-	-	-	-	-	-
<u>Effluent Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Solid Waste Licenses</u>		-	-	-	-	-	-	-	-	-
<u>Computer Software and Applications</u>		-	-	-	-	-	-	-	-	-
<u>Load Settlement Software Applications</u>		-	-	-	-	-	-	-	-	-
<u>Unspecified</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<u>Policing and Protection</u>		-	-	-	-	-	-	-	-	-
<u>Zoological plants and animals</u>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<u>Policing and Protection</u>		-	-	-	-	-	-	-	-	-
<u>Zoological plants and animals</u>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	21,638	115,505	-	10,906	10,906	61,160	50,254	82.2%	115,505

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

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset										
<u>Class/Sub-class</u>										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 - Quarter 1

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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		183	-	-	-	-	-	-	-	-
Monuments		183	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	183	-	-	-	-	-	-	-	-

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		19,841	34,035	-	4,335	4,335	10,012	5,677	56.7%	34,035
Roads Infrastructure		436	7,350	-	1,774	1,774	3,237	1,463	45.2%	7,350
Roads		436	7,350	-	1,774	1,774	3,237	(1,463)	(0)	7,350
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	-	104	104	183	80	43.4%	550
Drainage Collection		1,047	550	-	104	104	183	(80)	(0)	550
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		11,297	18,815	-	1,055	1,055	4,704	3,649	77.8%	18,815
Dams and Weirs		83	100	-	70	70	25	45	0	100
Boreholes		75	250	-	-	-	63	(63)	(0)	250
Reservoirs		-	85	-	-	-	21	(21)	(0)	85
Pump Stations		634	1,580	-	204	204	395	(191)	(0)	1,580
Water Treatment Works		10,505	16,800	-	781	781	4,200	(3,419)	(0)	16,800
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,128	920	-	178	178	290	112	38.8%	920
Pump Station		1,030	920	-	178	178	290	(112)	(0)	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	-	1,225	1,225	1,597	373	23.3%	6,400
Landfill Sites		5,936	6,400	-	1,225	1,225	1,597	(373)	(0)	6,400
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing 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		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		182	200	-	49	49	43	(6)	-14.5%	200
Community Facilities		-	50	-	-	-	13	13	100.0%	50
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	50	-	-	-	13	(13)	(0)	50
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		162	150	-	49	49	30	(19)	-62.2%	150
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	-	49	49	30	19	0	150
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		51	55	-	-	-	14	14	100.0%	55
Revenue Generating		51	55	-	-	-	14	14	100.0%	55
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		51	55	-	-	-	14	(14)	(0)	55
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,480	4,593	-	1,003	1,003	1,334	331	24.8%	4,593
Operational Buildings		4,480	4,593	-	1,003	1,003	1,334	331	24.8%	4,593
Municipal Offices		4,480	4,593	-	1,003	1,003	1,334	(331)	(0)	4,593
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		-	-	-	-	-	-	-	-	-
Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		30	57	-	10	10	21	11	51.9%	57
Computer Equipment		30	57	-	10	10	21	(11)	(0)	57
Furniture and Office Equipment		112	346	-	7	7	123	116	94.4%	346
Furniture and Office Equipment		112	346	-	7	7	123	(116)	(0)	346

Monthly Budget Statement - depreciation by asset class - M12 - Quarter 4

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		3,589	4,937	-	479	479	1,553	1,075	69.2%	4,937
Machinery and Equipment		3,589	4,937	-	479	479	1,553	(1,075)	(0)	4,937
Transport Assets		4,313	4,298	-	569	569	1,000	431	43.1%	4,298
Transport Assets		4,313	4,298	-	569	569	1,000	(431)	(0)	4,298
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i> Zoological plants and animals Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i> Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	32,588	48,619	-	6,451	6,451	14,098	7,648	54.2%	48,619

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		32,068	39,544	-	8,165	8,165	9,886	1,721	17.4%	39,544
Roads Infrastructure		12,731	15,180	-	3,281	3,281	3,785	514	13.5%	15,180
Roads		11,919	14,515	-	3,035	3,035	3,629	(594)	(0)	14,515
Road Structures		786	660	-	231	231	165	66	0	680
Road Furniture		25	5	-	16	16	1	14	0	5
Capital Spares		1	-	-	0	0	-	0	#DIV/0!	-
Storm water Infrastructure		9	-	-	1	1	-	(1)	#DIV/0!	-
Drainage Collection		9	-	-	1	1	-	1	#DIV/0!	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	-	946	946	942	(4)	-0.4%	3,767
Power Plants		37	37	-	9	9	9	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	-	88	88	88	0	0	353
MV Substations		629	629	-	158	158	157	1	0	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	-	3	3	3	0	0	12
LV Networks		98	96	-	25	25	24	0	0	98
Capital Spares		2,638	2,638	-	662	662	660	3	0	2,638
Water Supply Infrastructure		9,917	14,630	-	2,575	2,575	3,857	1,082	29.6%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	-	9	9	9	0	0	37
Reservoirs		28	28	-	7	7	7	0	0	28
Pump Stations		954	954	-	240	240	239	1	0	954
Water Treatment Works		6,672	11,396	-	1,758	1,758	2,847	(1,089)	(0)	11,396
Bulk Mains		180	180	-	45	45	45	0	0	180
Distribution		1,749	1,749	-	440	440	437	3	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	-	12	12	12	0	0	48
Capital Spares		250	248	-	64	64	62	2	0	248
Sanitation Infrastructure		5,644	5,967	-	1,362	1,362	1,492	130	8.7%	5,967
Pump Station		389	389	-	98	98	97	1	0	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,895	5,272	-	1,123	1,123	1,318	(195)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		599	305	-	140	140	76	64	0	305
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		418	418	-	105	105	105	(1)	-0.5%	418
Community Facilities		0	0	-	0	0	0	0	1.3%	0
Halls		-	-	-	-	-	-	-	-	-

EC106 Ndlambe - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 - Quarter 1

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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		-	-	-	-	-	-	-	-	-
Terminels Capital		0	0	-	0	0	0	(0)	(0)	-
Sports		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		418	418	-	105	105	104	(1)	-0.5%	418
Indoor Facilities		64	64	-	16	16	16	0	0	64
Outdoor Facilities		270	270	-	68	68	68	0	0	270
Capital Spares		63	83	-	21	21	21	0	0	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,179	1,180	-	296	296	295	(1)	-0.4%	1,180
Revenue Generating		1,179	1,180	-	296	296	295	(1)	-0.4%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	-	296	296	295	1	0	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,321	4,379	-	1,072	1,072	1,095	23	2.1%	4,379
Operational Buildings		4,321	4,379	-	1,072	1,072	1,095	23	2.1%	4,379
Municipal Offices		4,307	4,359	-	1,068	1,068	1,090	(22)	(0)	4,359
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	6	-	-	-	-	-	-	6
Manufacturing Plant		6	-	-	1	1	1	0	0	-
Depots		-	14	-	-	-	-	-	-	14
Capital Spares		9	-	-	2	2	3	(1)	(0)	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		38	19	-	0	0	5	4	91.8%	19
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		38	19	-	0	0	5	4	91.8%	19
Water Rights Effluent		-	-	-	-	-	-	-	-	-
Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Softwars and Applications		38	19	-	0	0	5	(4)	(0)	19
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		696	719	-	182	182	180	(3)	-1.4%	719
Computer Equipment		696	719	-	182	182	180	3	0	719
Furniture and Office Equipment		450	573	-	144	144	143	(1)	-0.8%	573
Furniture and Office Equipment		450	573	-	144	144	143	1	0	573

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class
 - M03 - Quarter 1

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		466	516	-	108	108	129	21	16.1%	516
Machinery and Equipment		466	516	-	108	108	129	(21)	(0)	516
Transport Assets		3,515	4,088	-	723	723	1,022	298	29.2%	4,088
Transport Assets		3,515	4,088	-	723	723	1,022	(298)	(0)	4,088
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	43,150	51,434	-	10,796	10,796	12,859	2,062	16.0%	51,434

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

Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure			17,420	-	(789)	(789)	9,579	10,368	108.2%	17,420
Roads Infrastructure			17,420	-	(855)	(855)	9,579	10,433	108.9%	17,420
Roads			17,420	-	(855)	(855)	9,579	(10,433)	(0)	17,420
Road Structures			-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-
Dams and Weirs			-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	65	65	-	(65)	0	-
Pump Station			-	-	65	65	-	65	0	-
Reticulation			-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-
Halls			-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class
- M03 - Quarter 1

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
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		92,758	-	-	(11,401)	(11,401)	-	11,401	0	-
Monuments		92,758	-	-	(11,401)	(11,401)	-	(11,401)	0	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

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Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	92,756	17,420	-	(12,190)	(12,190)	9,679	21,768	227.3%	17,420

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

PART 3: SUPPORTING INFORMATION

3.1 Indigent households M03 - Quarter 1

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

Free Basic Service Categories	Jul 24	24-Aug	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	FBS Cost
Rates	376,522.68	362,201.67	364,411.76										1,103,136.11
Water	2,414,805.66	3,312,770.52	2,201,311.93										7,928,888.11
Sewerage	1,078,197.54	1,076,189.10	1,079,201.76										3,233,588.40
Sanitation - Honey Sucker	75,018.12	21,467.00	81,695.54										178,180.66
Refuse	855,384.20	853,393.70	855,915.00										2,564,692.90
Electricity	608,638.87	479,871.54	482,889.60										1,571,400.01
Environmental Levy	212,486.40	212,150.00	212,788.80										637,425.20
Gas Fuel	98,420.00	570,000.00	469,556.50										1,137,976.50
Gas Stoves	-	700,000.00											700,000.00
TOTAL	5,719,473.47	7,588,043.53	5,747,770.89										19,055,287.89

Free Basic Service Categories	MONTHLY NUMBER OF BENEFICIARIES												Average Beneficiaries
	Jul 24	24-Aug	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	
Rates	4632	4699	4728										4686
Water - (Consumption, Basic & Standpipe)	6621	6546	6276										6481
Sewerage	3221	3215	3596										3344
Sanitation	126	78	137										113
Refuse	6445	6430	4320										5731
Electricity	5280	4293	4320										4631

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Indigent Charge	16,091	-	-	597	-	-	-	-	-	597	-
Sundry	5,498,788	-	4,165,316	55,287,225	2,598,298	3,191,405	209,410	65,032,834			
Environmental Levy	19,686	-	-	6,453,144	368,697	333,635	535,074	7,690,551			
Undefined Category	-	-	-	-	-	-	-	-			
TOTAL: SEPT 2024		-	4,165,316	207,297,792	18,261,349	19,330,896	31,254,740	280,310,093			
TOTAL: AUG 2024	273,930,897	965,245	42,355,279	163,873,087	6,970,375	13,856,120	34,401,479				
NON-INDIGENT DEBT SEPT 2024											
INDIGENT DEBT SEPT 2024			4,165,205	207,059,725	17,711,609	18,534,056	30,102,430	277,573,026			
			111	238,067	549,740	796,840	1,152,310	2,737,068			

ARREARS PER ADMIN UNIT:

Ward 1 Kwanonkubela	35,584,799	-	727,347	26,569,644	2,021,393	2,021,393	2,464,039	33,803,816
Ward 2 Boknes / C/Rocks / Alex	19,630,661	-	272,234	15,570,385	2,087,710	2,087,710	2,214,243	22,232,283
Ward 3 Boesmansriviermond	31,010,823	-	346,697	23,241,829	1,542,266	1,542,266	2,138,687	28,811,746
Ward 4 Kenton on Sea	33,753,531	-	376,376	26,493,559	2,236,684	2,236,684	3,856,666	35,199,969
Ward 5 Bathurst	25,478,508	-	970,456	22,617,441	1,106,606	1,106,606	760,042	26,561,152
Ward 6 S/field/Thornhill/Station Hill	18,821,941	-	268,092	15,702,136	1,159,850	1,159,850	1,677,323	19,967,251
Ward 7 Nemato	12,823,008	-	216,758	11,513,822	660,673	660,673	671,359	13,723,285
Ward 8 Mimosa / Nemato	14,410,111	-	260,454	12,843,328	661,367	661,367	618,664	15,045,179
Ward 9 Nemato	40,424,293	-	501,616	34,272,509	1,765,261	1,765,261	3,351,422	41,656,069
Ward 10 Port Alfred	41,993,221	-	225,286	18,473,137	5,019,539	6,089,086	13,502,295	43,309,343
TOTAL OUTSTANDING	273,930,897.06	-	4,165,316	207,297,792	18,261,349	19,330,896	31,254,740	280,310,093

ARREARS GROUPED PER ENTITIES FOR 30 SEPTEMBER 2024

AGRICULTURE	16,746.56
EDUCATION (SEC 20)	(185,876.03)
EDUCATION (SEC 21)	476,883.96
HEALTH	1,180,898.60
RURAL DEVELOPMENT AND LAND REFORM - Farms	747,221.11
PUBLIC WORKS PROVINCIAL	5,289,801.33
PUBLIC WORKS NATIONAL - Farms	150,140.08
PUBLIC WORKS NATIONAL - Rates	974,349.19
PUBLIC WORKS NATIONAL - Services	216,764.37
MUNICIPAL STAFF AND COUNCILLORS	728,104.28
TOTAL	9,595,033.45

61% of the balance under staff and councilors are current balances and arrangement in line with the credit control policy repayment period which will be deducted from July Salaries and over the arranged period and 39% relates to arrears for which arrangements are in place for a period longer than the criteria of the credit control policy due to affordability.

Further to that it be noted the Finance department during quarter 1 did an analysis of the payroll and the staff deduction listing to identify municipal employees who were not part of the staff deduction listing. A debt collection drive was carried out, and these staff members were visited to put arrangements in place, hence the increase in outstanding debt for staff.

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3.2 Staff and councillor accounts M03 - Quarter 1

The two tables below show the status of councillors and staff accounts, aging and recovery and arrear recovery methods. A total of 348 employees is R646,873.62 while 21 councillors' arrears amount to R81,230.66. The bulk of the outstanding debt is on current to 30 days.

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at Aug 2024
356	Staff on Age Analysis Coded as staff	781,553.64
288	Staff with current balance paying through staff deduction	286,170.12
12	Accounts with credit balances	- 12,491.52
21	Staff with arrears with valid arrangement in place (Balance is R 65 397.49 of which R 18 162.23 relates to current for Aug 2024 which is paid monthly and instalments towards arrears is R 4003.58(debt will be settled in 0-17 months)	67,503.14
12	Staff with arrears with arrangement towards arrears but repayment periods are from 26-1687 months therefore arrangement is not valid but staff member cannot afford more. Balance of these staff debtor's arrears is R 205 645.85 of which current is R 10 260 and instalment towards arrears amounts to R963.49(debt will be paid back between 26-1687 months).	172,593.66
1	Account 1200786 relates to a staff member living on mothers' property mother applied to rates and valuation committee for arrear write-off. Employee only pays R2 000.00 towards current account mother to pay rest of current account.	5,263.65
22	Staff accounts with queries to be resolved during Sept 2024	262,514.59
356		R 781,553.64
REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at Aug 2024
21	Councillors on Age Analysis Coded as councillors	R 89,078.09
18	Councillors in current balance - paying by staff deduction	13,613.42
0	Accounts with credit balances	-
2	2 x Councillors account number 40067650,50096550 in arrears with current account being deducted. Arrears arrangements are in place to recover arrear debt.	65,190.44
1	1 x Councillors account number 4016630 have arrears with current account being deducted. Arrears arrangement made to recover arrear debt.	10,274.23
21		R 89,078.09

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3.3 Collection rate M03 - Quarter 1

Ndlambe collection levels: 2024/2025

The table below reflects the collection rate of the municipality for the 1st quarter ending in September.

Collection Rate	July	Aug	Sep
Monthly	97%	67%	73%
Quarterly			79%

Property rates Income Forgone for 202409

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Sectional Rebate %	Rebate	Exclusion Limit	Exclusion	Pensioner Rebate	Total Rates Billing
'000182	RES VACANT - 30% PRIVATE ROAD REBATE (M)	29273000	0.0119	29029.1	30	0	8,137.68	15000	1,904.64	-	8,137.68
'000183	RES VACANT - 30% ECO ESTATE (M)	43313130	0.0119	42952.27	30	0	12,077.79	15000	2,693.28	-	14,771.07
'000242	RES - 30% PRIVATE OWNED TOWN RATES MONTHLY	460128000	0.011	421784	30	0	125,664.78	15000	2,902.17	-	128,566.95
'000243	RES - 30% ECO-VILLAGE(ESTATE) MONTHLY RATES	45415000	0.011	41630.42	30	0	12,439.66	15000	165.00	-	12,604.66
'000245	RATES PUBLIC SERVICE INFRA MONTHLY	18265173	0.0122	18570.74	100	0	18,570.74	-	-	-	-
'000246	100% PRIVATE ROAD REBATE	450008	0.0122	457.5	100	0	457.50	-	-	-	457.50
'000247	MUNICIPAL OWNED PROPERTY RATES	365724623	0.0122	371820.2	100	0	371,820.21	-	-	-	371,820.21
'000248	PLACE OF PUBLIC WORSHIP/CHURCH	99759540	0.0122	101422.2	100	0	101,422.24	-	-	-	101,422.24
'000249	PUBLIC BENEFIT ORGANISATION	97500	0.0122	99.13	100	0	99.13	-	-	-	99.13
'000270	45% PENSIONERS/DISABLED RATES REB	25814000	0.011	23662.81	45	0	-	15000	330.00	10,499.78	10,829.78
'000271	35% PENSIONERS/DISABILITY RATES	15045000	0.011	13791.25	35	0	-	15000	151.25	4,774.02	4,925.27
'000272	25% PENSIONERS/DISABILITY RATES	12709000	0.011	11649.92	25	0	-	15000	-	-	-
'002200	MONTHLY RATES INDIGENT BUSINESS	1622000	0.0122	1649.04	100	0	-	15000	137.50	2,878.10	3,015.60
								15000			

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'002280	RESIDENTIAL RATES MONTHLY (INDIGENT)	466641904	0.011	427755.3	100	0	15000	-	-	-	-	-
TOTAL Property rates Income Forgone=(M5:M16)								64,992.58	-	-	-	64,992.58
												713,504.99

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3.4 Insurance report M03 - Quarter 1

The report seeks to give a clear background on insurance claims and current claim status for the financial period 2024/2025 1st quarter.

Directorate	Description of the Incident	POLICE DETAILS	Date of incident	Date reported	Fleet No	Replacement quote/Cost	Claim No.	Type of Claim	Status of the Claim
1 COMMUNITY PROTECTION TRAFFIC DEPT	KJH326EC TRAFFIC OFFICER WAS PARKING BETWEEN THE CARS WHEN HE BUMPED THE VEHICLE	CASE NUMBER OB891/07/2024 PORT ALFRED	12/07/2024	31/07/2024	FLEET 265	BRUNO'S PANELBEATE RS R 17 710.83	AIP37808 1 AON001-00095893	MOTOR VEHICLE	AUTHORISATION FOR REPAIRS TO BRUNO'S 12/09/2024
2 INFRASTRUCTURE TOWN PLANNING	TOWN PLANNING STAFF DANTILE'S VEHICLE'S CAR DOORS MUST HAVE BEEN JAMMED EITHER ALEXANDRIA OR PORT ELIZABETH	CASE NUMBER 71/07/2024	26/07/2024	31/07/2024		BAY TECHNOLOGIES R 14 287.90	AIP37801 1 AON001-00095784	PROPERT Y LOSS	
3 FINANCE IT DEPT	IT MANAGER'S VEHICLE TAILGATE WINDOW WAS BROKEN AND LAPTOP WAS STOLLEN AT 3 UPPER ORANGE ST, GARDENS, CAPE TOWN	CASE NUMBER 899/08/2024 PORT ALFRED	10/08/2024	20/08/2024			AIP37956 9 AON001-00097522	PROPERT Y LOSS	REJECTION OF CLAIM
4 COMMUNITY PROTECTION NATURE CONSERVATION	DRIVER OF HHN377EC MAZDA LDV BUMPED A DIRT BIN AT DUCK POND SUB-SUBSIDISED	CASE NUMBER 617/08/2024 PORT ALFRED	09/08/2024	20/08/2024	FLEET 211	BRUNO'S PANELBEATE RS R 12 498.03	AIP37951 4 AON001-00097482	MOTOR VEHICLE	
5 MUNICIPAL MANAGER	VEHICLE REG HXF879EC FRONT WINDSCREEN BROKEN		19/08/2024		SUBSIDISED VEHICLE	PG GLASS	AIP37957 3	WIND SCREEN FRONT	
6 INFRASTRUCTURE WATERWORKS	HBF570EC TOYOTA HILUX WAS HIT ON THE RIGHT SIDE WHEN WANTING TO TURN RIGHT AND JH615EC OVERTOOK HIM ATHERSTONE RD	CASE NUMBER 14/08/2024 PORT ALFRED	16/08/2024	02/09/2024	FLEET 96	BRUNO'S PANELBEATE RS R 27 939.33	AIP38038 5 AON001-00098868	MOTOR VEHICLE	

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7	INFRASTRUCTURE ELECTRICITY	KHK065EC FLEET 264 TOYOTA HILUX 4X4 DRIVER PARKED VEHICLE IN FRONT OF BUCO PASSENGER OPEN DOOR AND THE WIND BLEW IT OPEN AND DAMAGED LEFT DOOR	CASE NUMBER 2351/08/2024 PORT ALFRED	28/08/2024	16/09/2024	FLEET 264	BRUNO'S PANELBEATE RS R 21 336.65	AIP38174 7 AON001- 00100388	MOTOR VEHICLE
8	INFRASTRUCTURE WATERWORKS	HBF570EC TOYOTA HILUX HIT ANOTHER VEHICLE ON A WET ROAD AT R72 ROBOTS WHILE WET AND SLID INTO ANOTHER VEHICLE.	CASE NUMBER 10/09/2024 PORT ALFRED	09/09/2024	23/09/2024	FLEET 96	BRUNO'S PANELBEATE RS R 89 268.35	AIP38227 2 AON001- 00100982	MOTOR VEHICLE
9	INFRASTRUCTURE PMU SUBSIDIZED VEHICLE	HXD242EC 3.2 D/CAB FORD RANGER	PUNZANA POLICE STATION BETWEEN MOUNT COKE AND ZWELITSHA TOWNSHIP	13/09/2024	26/09/2024	SUB- SIDIZED VEHICLE	BRUNO'S PANELBEATE RS R 143 505.07	AIP38256 3 AON001- 00101347	MOTOR VEHICLE

- The above outlines the claims that were reported to Gaudrisk insurance company. The municipality has paid the insurance premiums of R308 thousand for quarter 1 against the annual budget of R2,434 million.
- It must be noted that all incidents that involve municipal vehicles whether they are damaged or not must be reported to the insurer, the third-party claims received by the insurer will be linked to the reported incident by the municipality otherwise the claim will not be processed.
- The insurance policy schedule is determined by the addition of all fixed assets that are included in municipality's fixed asset register. All assets are insured at the replacement value. The policy schedule includes other sections such as fidelity, business interruptions, public liability etc.
- The municipality is obliged to provide the updated fixed assets register to the insurer on a regular basis within the financial year. Updates in the fixed asset register are reported to the insurer i.e impairments and derecognition, the insurer will update the premium regularly. The municipality utilises its assets beyond their estimated useful lives (EUL), and EUL's are extended dependent on its functionality.

3.6 Irregular, fruitless and wasteful expenditure M03 - Quarter 1

3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2023 to 31 August 2024 is detailed in Annexure E and the cumulative expenditure amounted to approximately R11,821,682.53 with 43 instances identified (this includes historical ongoing expenditure from previous contracts).

A breakdown of the IE identified includes

- New occurrences, which are new instances of IE identified during the reporting period.
- Legacy Contracts, which are historical contracts that the municipality is still utilizing.
- AGSA Prior Year IE (PYIE) relates to contracts that were identified by the Office of the Auditor General South Africa (AGSA) as IE in previous audit periods, that still have expenditure.

A summary by the type of IE and by the department is provided in the two tables below, together with a detailed listing provided in Annexure E.

IE TYPE	IE AMOUNT	PERCENTAGE OF PAYMENT AMOUNT BY DEPARTMENT
AGSA Prior Year	R6,424,597.08	54.35%
Legacy Contract	R3,327,175.90	28.14%
New Occurrence	R2,069,909.55	17.51%
Grand Total	R11,821,682.53	100.00%

Department	Total Amount by Department	No. of Transactions	Percentage of Transactions by Department
Community Services	R616,274.50	4	5.21%
Corp services	R335,806.27	6	2.84%
Finance	R76,085.08	7	0.64%
Infrastructure	R10,745,857.68	23	90.90%
Municipal Manager	R47,659.00	3	0.40%
Grand Total	R11,821,682.53	43	100.00%

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3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 1.

INV DATE	SUPPLIER/CREDITOR	COMMENT	PMNT NUMBER	INVOICE	DESCRIPTION OF PAYMENT	TOTAL AMOUNT OF POTENTIAL FRUITLESS & WASTEFULL EXP	AMOUNT RETRIEVED/RECOVERED	EVIDENCE /PROOF OF RECOVERY	DATE OF RECOVERY	TOTAL FRUITLESS AND WASTEFULL EXPENDITURE
Jul-24	MNYANI CIVILS	THE MUNSOFT SYSTEM AUTOMATICALLY SYNCRONISED THE PREFERRED ACCOUNT ON MNYANI CIVILS CSD WHICH HAPPENED TO BE A CLOSED ACCOUNT	EF007074-0004-01/07/2024	INV#186 =R134462.35 , INV# =R553648.16		R688,110.51	R688,110.51	RECEIPT 00967532- 12/07/2024		R0.00
Jul-24	CLR HAYNES	CLR'S PAYMENT WAS PAID TO THE WRONG PERSON IN THE LAST FINANCIAL YEAR.				R22,942.35	R22,942.35	BANK STATEMEN T/RECEIPT 00970638- 17/07/2024	12-Jul-24	R0.00
Aug-24										
Sep-24	OFFICE OF THE COMPENSATION COMMISSIONER	PENALTY FOR LATE PAYMENT OF THE INVOICE	EF007312-0001-06/09/2024	IN 1400221525 32= 1047085.6		R87,983.31	R0.00			R87,983.31

3.7 Electricity and Water Losses M03 - Quarter 1
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- Electricity losses represent a comparison of purchased kWh to billed kWh. Billed kWh is a sum of time of use (TOU), conventional meter readings and prepaid electricity.
- Most of the losses are incurred in Alexandria but the volumes purchased for Alexandria are not material relative to Port Alfred Volumes, to date the calculated losses are 13%, this is higher than the 8% industry norm. According to CDR, these losses are because of line losses due to the old infrastructure. See detailed calculations in the electricity losses report.

2024 - 2025 ELECTRICITY PURCHASES AND SALES (KWH)						
Town	Description	Jul	Aug	Sep	Total	
Alexandria	Purchases(kWh)	489,109.25	490,852.75	456,125.75	1,436,087.75	
	Total Sales	368,570.53	401,760.14	382,141.13	1,152,471.80	
	Sales(kWh)- Mun. Readings	150,241.00	175,155.00	175,247.00	500,643.00	
	Sales (kWh)- CDR Readings	17,137.91	27,284.13	17,137.91	61,559.96	
	Prepaid (kWh)	176,651.80	174,781.20	165,216.40	516,649.40	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	73,619.44	
	Unmetered - pumps	-	-	-	-	
	Lost (kWh)	120,538.72	89,092.61	73,984.62	283,615.95	
	Loss %	25%	18%	16%	20%	
	Purchases(kWh)	2,910,842.86	3,073,765.95	2,934,308.34	8,918,917.15	
Port Alfred	Total Sales	2,380,165.03	2,832,281.89	2,615,385.12	7,827,832.03	
	Sales(kWh)- Mun. Readings	996,792.96	1,137,595.00	973,635.00	3,108,022.96	
	Sales(kWh)- CDR Readings	526,949.45	862,212.48	842,305.00	2,231,466.93	
	Prepaid (kWh)	764,432.90	740,484.70	707,455.40	2,212,373.00	
	Unmetered - streetlights(kwh)	74,376.53	74,376.53	74,376.53	223,129.60	
	Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	52,839.54	
	Lost (kWh)	530,677.83	241,484.06	318,923.22	1,091,085.12	
	Loss %	18%	8%	11%	12%	
	Purchases(kWh)	3,399,952.11	3,564,618.70	3,390,434.09	10,355,004.90	
	Total Sales	2,748,735.56	3,234,042.03	2,997,526.24	8,980,303.83	

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Sales(kWh)- Mun. Readings	1,147,033.96	1,312,750.00	1,148,882.00	3,608,665.96
Sales(kWh)- CDR Readings	544,087.37	889,496.61	859,442.92	2,293,026.89
Prepaid (kWh)	941,084.70	915,265.90	872,671.80	2,729,022.40
Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	296,749.05
Total Unmetered - pumps(kwh)	17,613.18	17,613.18	17,613.18	52,839.54
Lost (kWh)	651,216.55	330,576.67	392,907.85	1,374,701.07
Loss %	19%	9%	12%	13%

IWA WATER BALANCE SPREADSHEET

Baseline determination: Municipal Water Services

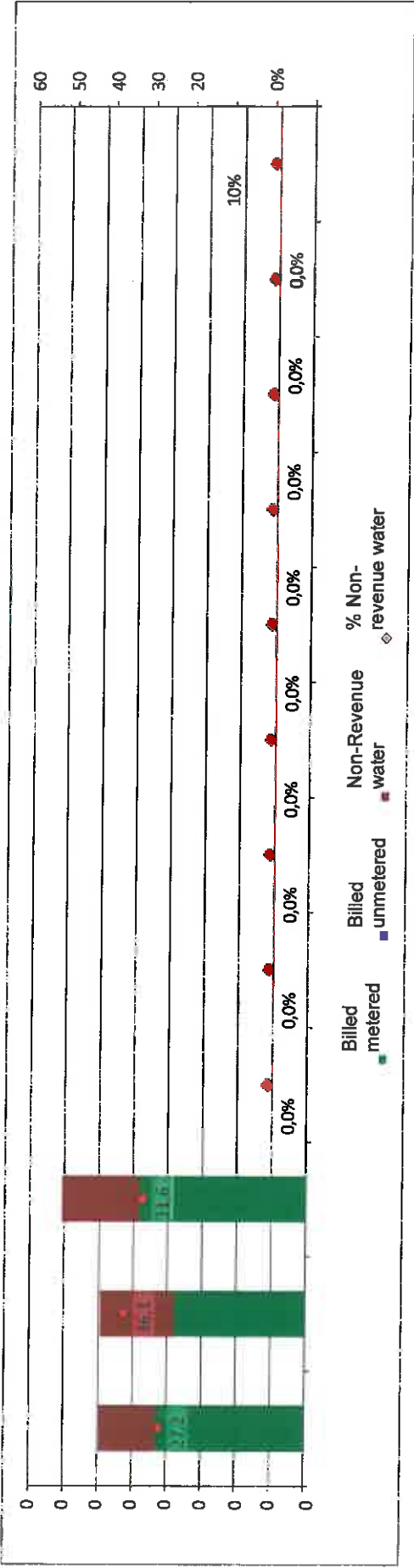
Province	Eastern Cape												WISA
	District Municipality												
District Municipality	Sarah Baartman District Municipality												Yes
Municipality	Ndlambe Local Municipality												Category
Water Supply System	All systems												B1
Water Supply System No. (1,2,3..)	1,2,3,4,5 and 6												
Settlements	Port Alfred, Bathurst, Kleihamonde/Seafields, Kenton on Sea, Bushmans River Mouth, Cannon Rocks, Boknes and Alexandria												ANNUAL
Month	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	TOTAL
Population served	No	101,781	101,781	101,781	0	0	0	0	0	0	0	0	25,445
Households served	No	30,630	29,630	29,630	0	0	0	0	0	0	0	0	7,491
Connections - total	No	22,586	26,571	26,571	0	0	0	0	0	0	0	0	6,311
Connections - metered	No	20,635	21,076	21,076	0	0	0	0	0	0	0	0	5,232
Domestic	No	19,759	20,200	20,200	0	0	0	0	0	0	0	0	5,013
Non-domestic	No	876	876	876	0	0	0	0	0	0	0	0	219
Connections - unmetered	No	1,951	5,495	5,495	0	0	0	0	0	0	0	0	1,078
Households / connection	No	1.4	1.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.2
Length of mains	km	490	490	490	0	0	0	0	0	0	0	0	0
Connections / km	No / km	46	54	54									
Average system pressure	m	24	24	24	0	0	0	0	0	0	0	0	6
Time system pressurised	%	91%	87%	87%	0%	0%	0%	0%	0%	0%	0%	0%	22%
Apparent losses	%	11%	11%	11%	0%	0%	0%	0%	0%	0%	0%	0%	3%
Consumer meter age	%	6%	6%	6%	0%	0%	0%	0%	0%	0%	0%	0%	2%
Illegal connections	%	2%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	1%
Data transfer	%	3%	3%	3%	0%	0%	0%	0%	0%	0%	0%	0%	1%
System input volume	kl/month	298,147	297,483	354,123	0	0	0	0	0	0	0	0	949,753
Own sources	kl/month	298,147	297,483	354,123	0	0	0	0	0	0	0	0	949,753
Other sources	kl/month	0	0	0	0	0	0	0	0	0	0	0	0
Authorised Consumption	kl/month	222,021	196,258	251,791	0	0	0	0	0	0	0	0	670,070

Input Data

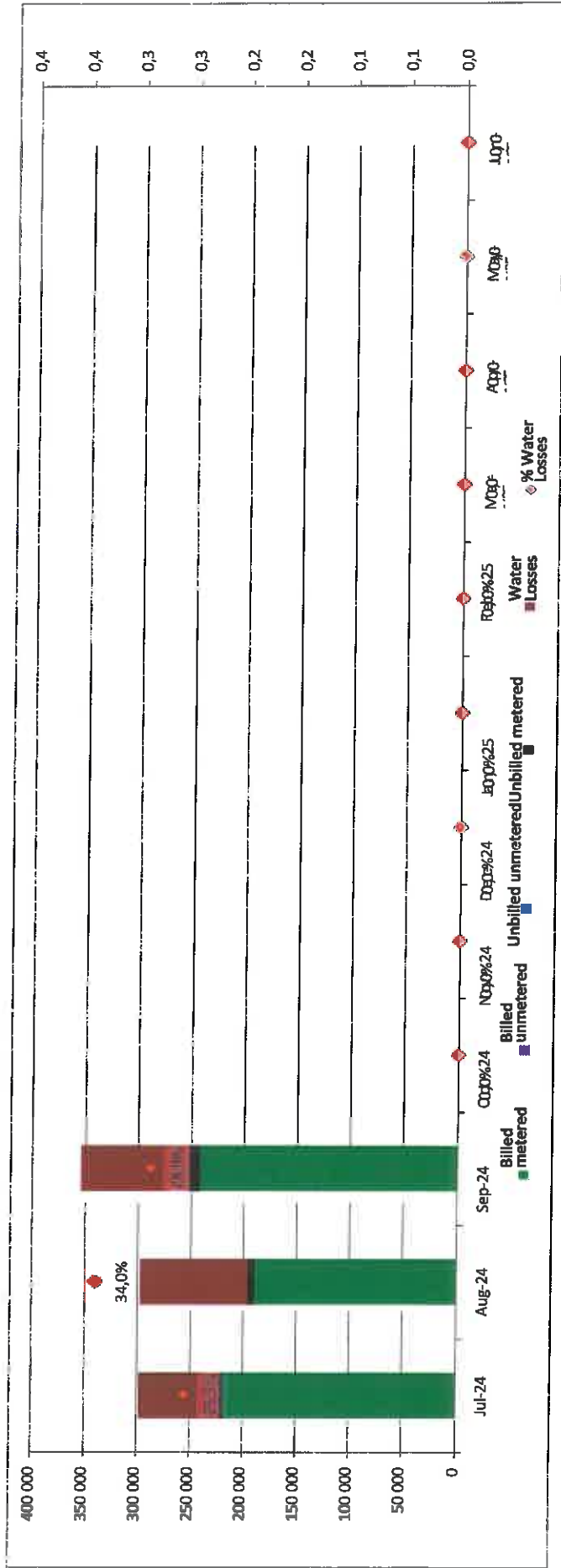
Water Balance Calculations

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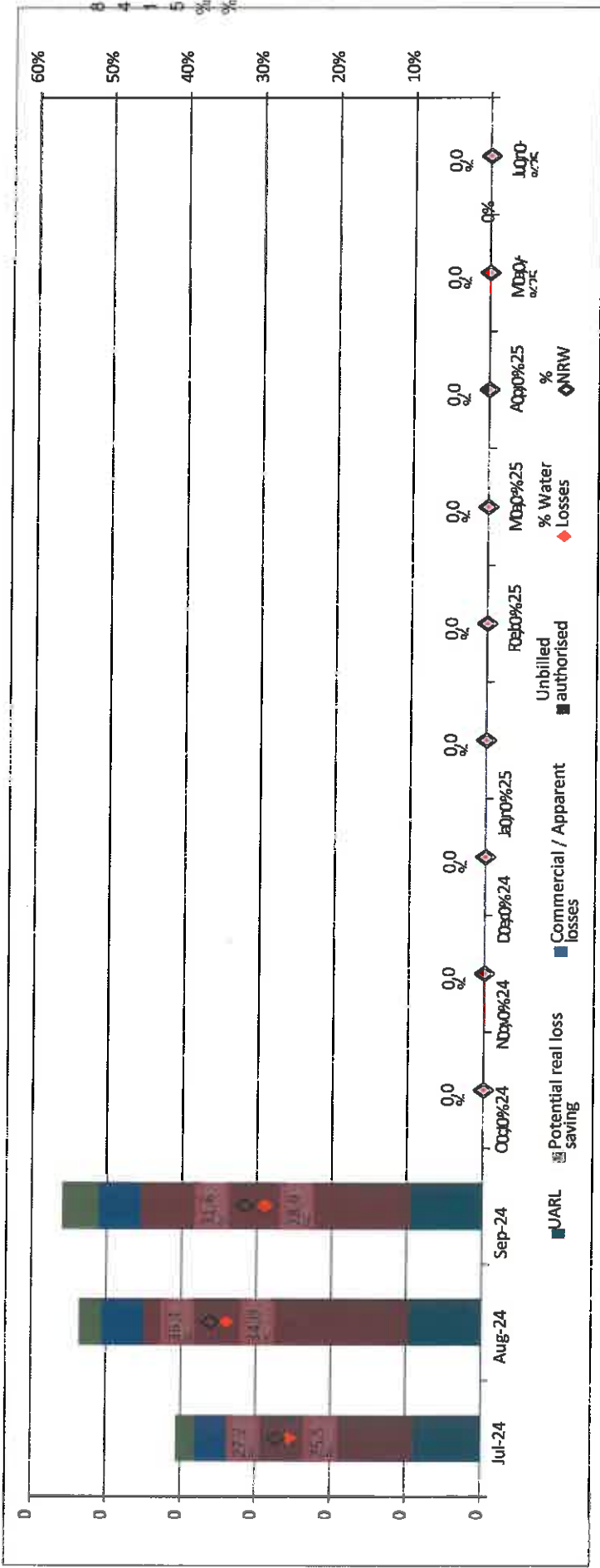
Non-revenue water trend



Water loss trend



Component of water loss trend



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3.8 Cost containment report M03 - Quarter 1

Measures	Year to date		Q1 Year TD		Q1 Year TD		Q1 Savings	
	Budget '000 2025	Actual 2024	Actual 2024	Actual 2025	2024	2025	2024	2025
Use of Consultants	35,441	7,578	7,578	7,658	2,069	27,783		
Vehicles used for political office- bearers	0	0	0	0	0	0		
Travel and subsistence	3,199	489	489	603	324	2,596		
Domestic accommodation (Included with Travel)	1,725	408	408	362	20	1,363		
Sponsorships. Events	5,446	202	202	1,478	217	3,968		
Catering	1,524	305	305	305	(143)	1,219		
Entertainment MM, CFO, Mayor, and Technical Manager	205	17	17	46	34	159		
Communication	3,729	779	779	865	202	2,864		
Total	51,064	9,778	9,778	11,317	2,723	39,747		

- In terms of the Municipal Cost Containment Regulations, 2019 Regulation 15 (2) and (3) the Municipal Manager must on a quarterly basis report to the Council the savings on the budget relating to the cost containment items. Savings for Q1 in the current year are greater than Q1 in 2024 as outlined in the table above.

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3.9 Virement Report

The total virements (shifting of funds) made for the 1st quarter amounted to R3,287 million compared to the virements done in Quarter 1 of 2024 R123,412 million. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	NOTES1	NOTES2	SEGMENT DESCRIPTION
202407	MOVING FUNDS	(200,000.00)	Due to the initial budget that was submitted by the section for FUNDS AVAILABLE FOR THE ADVERTISING OF MUNICIPAL ACTIVITIES	adoption operating lease was budgeted for but there is a glitch some items under revenue did not upload hence the transfer	Commission: Third Party Vendors
202408	MOVING FUNDS	(6,000.00)	A TRANSFER OF FUNDS IS NECESSARY AS THERE WERE THE VOTE WAS NOT BUDGETED AND WE ARE UGERNTLY	IS LESS THAN ANTICIPATED.	Advertising: Tenders
202408	MOVING FUNDS	(50,000.00)	THE TRANSFER IS NEEDED: THE AIR TRANSPORT SEGMENT DOES NOT HAVE ENOUGH FUNDS AND	INSUFFICIENT FUNDS FOR GRASS CUTTING SERVICES.	Repairs and maintenance Buildings and facilities 7020
202409	MOVING FUNDS	(25,000.00)	THE BUDGET THAT WAS SUBMITTED BY THE SECTION FOR ADOPTION OWN TRANSPOR	NEED TO USE THE VOTE.	Buildings Maintenance 7020
202409	MOVING FUNDS	(24,000.00)	DUE TO AN ERROR THAT OCCURRED DURING THE CAPTURING	NO FUNDS WERE ALLOCATED FOR THE SOFTWARE LICENSES.	Consultant Services
202409	MOVING FUNDS	(182,600.00)	DUE TO AN ERROR THAT OCCURRED DURING THE CAPTURING	THERE IS A TRIP TO CHINA THAT NEEDS TO BE CATERED FOR.	Inventory Consumable: Material and Supplies
202407	MOVING FUNDS	(20,000.00)	Transfer of funds for the demolition of the SANCO building in Bathurst	WAS BUDGETED FOR BUT THERE WAS GLITCH ON THE SYSTEM WHEN THE BUDGET WAS UPLOADED; SOME ITEMS DID NOT UPLOAD THE URGENT TRANSFER.	Commission: Third Party Vendors
202407	MOVING BUDGET	(60,000.00)	THE TRANSFER IS NEEDED FOR THE INSTALLATION	OF THE BUDGET, NO BUDGET WAS ALLOCATED	Owio System
202407	MOVING BUDGET	(97,000.00)	THE BUDGET FOR PORT ALFRED DIESEL WAS ERRONEOUSLY	OF THE BUDGET, NO BUDGET WAS ALLOCATED.	Owio System
202408	VIREMENT	(200,000.00)		That was burnt during a protest in 2019.	Repairs and maintenance Buildings and facilities 7020
202408	MOVING FUNDS	(60,000.00)		OF CABINETS FOR HOUSING.	Engineering Service
202407	MOVING BUDGET	(1,000,000.00)		INCLUDED UNDER UNLEADED VOTE FOR PORT ALFRED	Unleaded - PA 012020

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202408	MOVING FUNDS	(50,000.00)	FUNDING IS REQUIRED FOR THE PROCUREMENT OF LAPTOPS	FOR LIBRARIES AND HUMAN RESOURCES OFFICE.	Acquisition: Furniture and Office Equipment
202408	MOVING FUNDS	(5,000.00)	THERE IS INSUFFICIENT FUNDING IN THE RELEVANT SEGMENT TO PAY	MS DANTILE'S AND MR RADINGOANA'S DUES (PAYING FOR CAR HIRE	Maintenance Unspecified Assets
202408	MOVING FUNDS	(18,300.00)	TRANSFER IS NEEDED BECAUSE THERE IS NO VEHICLE LINKED TO	THE KOS SEGMENT.	Diesel - KOS 012530
202409	MOVING FUNDS	(6,000.00)	THE ANNUAL BUDGET FOR THE UNIT IS INSUFFICIENT.	THE BUDGETED AMOUNT WAS ONLY R708.	Accommodation
202409	MOVING FUNDS	(200,000.00)	THERE ARE INSUFFICIENT FUNDS IN SPORTS FIELD MAINTANANCE SEGMENT TO	CATER FOR THE BUILDING OF OFFICE IN STATION HILL SPORTS FIELD; THEREFORE, THE TRANSFER IS NECESSARY FOR THE MAINTANANCE OF BUILDING.	Grass Cutting - Co-operative
202409	MOVING FUNDS	(48,000.00)	THE SMME SUPPORT DONATIONS WERE MORE THAN THE ANTICIPATED	AMOUNT THAT WAS BUDGETED FOR.	Inventory Consumable: Material and Supplies
202409	MOVING FUNDS	(50,000.00)	THE DONATIONS WERE MORE THAN THE ANTICIPATED AMOUNT.		Inventory Consumable: Material and Supplies
202407	VIREMENT	(30,000.00)	TO ATTAIN FUNDS FOR PROCUREMENT AND REPLACEMENT OF MS Z DANTILE'S	STOLEN LAPTOP.	Acquisition: Transport Assets
202408	MOVING FUNDS	(115,000.00)	FUNDS NEEDED FOR SITE CLEARING; FENCING AND OLD CLINIC	DEMOLISHING.	Management of Informal Settlement encroachment
202408	MOVING FUNDS	(70,000.00)	THERE WAS NO BUDGET FOR THE ACQUISITION OF	FURNITURE AND EQUIPMENT	Acquisition: Transport Assets
202408	MOVING FUNDS	(20,000.00)	THE TRANSFER IS NEEDED TO PAY OVERTIME		Hire Charges
202407	MOVING BUDGET	(42,000.00)	BUDGET AMOUNT FOR CATERING & ACCOMMODATION FOR AFS	PREPARATION IS NOT ENOUGH TO COVER THE INVOICES/QUOTE OBTAINED.	Hire Charges
202407	MOVING BUDGET	(400,000.00)	BUDGET WAS LINKED TO THE INCORRECT SEGMENT.		Diesel - KOS 012020
202408	VIREMENT	(60,000.00)	THERE'S A SHORTFALL IN THE BUDGET FOR TRANSLATORS. THE VIREMENT IS	NECESSARY FOR INTERPRETING SERVICES AND SPEECH WRITING.	Seminars, conferences, workshops and events

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			THERE ARE INSUFFICIENT FUNDS IN THE INSURANCE EXCESS PAYMENT SEGMENT	THIS THEREFORE NECESSITATES A TRANSFER OF FUNDS	
202408	MOVING BUDGET	(5,000.00)			Catering
202408	VIREMENT	(13,000.00)	LEASE - CLLR WARD 10 OFFICE		Seminars, conferences, workshops and other events
202408	MOVING FUNDS	(20,000.00)	THE TRANSFER IS NEEDED BECAUSE THE BUDGETED AMOUNT IS LESS	THAN ANTICIPATED TO COVER ALL TOURISM SUPPORT EVENTS.	Rural Development Sustainable Economic Opportunity
202407	MOVING FUNDS	(125,000.00)	DUE TO AN ERROR OCCURRED DURING THE CAPTURING	OF THE BUDGET; NO BUDGET WAS ALLOCATED.	Owio System
202407	MOVING FUNDS	(20,000.00)	DUE TO AN ERROR THAT OCCURRED DURING THE CAPTURING	OF THE BUDGET, NO BUDGET WAS ALLOCATED.	Owio System
202407	MOVING FUNDS	(30,000.00)	DUE TO AN ERROR THAT OCCURRED DURING THE CAPTURING	OF THE BUDGET, NO BUDGET WAS ALLOCATED.	Owio System
202407	MOVING FUNDS	(35,000.00)	DUE TO AN ERROR THAT OCCURRED DURING THE CAPTURING	OF THE BUDGET, NO BUDGET WAS ALLOCATED	Owio System

3.10 mSCOA roadmap M03 - Quarter 1

2024/2025 Mscos Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Modules					
IDP (Projects)					
• Completion of the IDP on system and automated alignment to budget	No	Action/IT Sub of Munsoft	Yes	01/07/2026	IDP Manager: Rene Uren
• Preparation of the IDP on system and automated alignment to budget	Yes		N/A	1/07/2017	IDP Manager: Rene Uren
• Generation of PRTA & PROR data strings from system	Yes		N/A	1/07/2017	IDP Manager: Rene Uren
Budget Management					
• Preparation of tabled and adopted budget on the system. (Capture a Project with segments)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Integration of budget modules of own/third party modules to the GL for payroll	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Illustrate budget control as it relates to eliminating unauthorized expenditure	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Locking of budget on system after adoption	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of TABB & ORGB data strings from system	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of PRTA & PROR data strings from system.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of A Schedule from system.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
Supply Chain Management					
• Configurations or parameters.	Yes		N/A	1/07/2017	SCM Manager: Simamikele Mbenga-Smale

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2024/2025 Masco Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
• Vendor/ Creditor Management (inclusive of CSD Integration and system validations)	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Requests	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile
• Quotations	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Orders	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile
• GRN's	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile
• Tender Management	No		Yes		SCM Manager: Simamkele Mbenga-Smaile
• Contract Management	Yes		N/A	1/07/2022	SCM Manager: Simamkele Mbenga-Smaile
• Generation of Reports. (Contract Register, Commitments register	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
Project payments (retain and payment of retentions)	Yes		N/A	01/07/2022	SCM Manager: Simamkele Mbenga-Smaile
Inventory/Stores					
• Overview of configurations or parameters	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Stores Management (Acquisitions, Stock Issues, Stock Count.)	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Treatment of Water Inventory.	Partially		Yes	1/07/2024	Water manager
Billing and Receipting					
•Billing modules integrate with the GL	Yes		N/A	1/07/2017	Manager Revenue: Diane May
•configurations or parameters	Yes		N/A	1/07/2017	Manager Revenue: Diane May

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2024/2025 Miscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
• Tariff structure and design on the system	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• POS / Direct Receiving and day end closure.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Meter reading management	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Billing run	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Valuation Roll Implementation. (General & Supplementary)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Consumer statement generation. (Email and Printing)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Consumer account enquiries	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Debt collection procedure.	No		Yes		Manager Revenue: Diane May
• Indigent or ATP Management.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Prepaid Vending Integration or interface	No		N/A	31/10/2024	Manager Revenue: Diane May
• Generation of Reports. (Debtors Age Analysis, Billing run reports, etc.)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
Sundry registers:					
Unallocated deposit	Yes		N/A	1/07/2017	Manager Revenue: Diane May
Hall hire/deposit	Yes		N/A	1/07/2024	Manager Revenue: Diane May
Cemetery	Yes		N/A	1/07/2024	Manager Revenue: Diane May
General Ledger					
• configurations or parameters.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako

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2024/2025 Mscoba Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
•Sub module integration to GL and TB (Billing, Supply Chain, Expenditure, Assets)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Xako
•Financial Report generation illustrated with all mSCOA segments. (General ledger, Trial Balance etc.)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Monthly data string generation. (M01, M02, etc)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Cumulative data string generation. (M01 – M12)					
Cash book/Bank reconciliation					
•Receiving of debtor payments, other money	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Reconciling or clearing of cash received and payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Petty Cash	No	Manually	Yes		Manager Expenditure: Carin Engelbrecht
•Month end Close Off.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Grant Management					
•Grant capturing and revenue recognition	Yes		N/A	01/07/2022	Budget & Treasury Manager: Unathi Xako
•Grant reporting (Grant Registers)	Yes		N/A	01/07/2022	Budget & Treasury Manager: Unathi Xako
Investment management					
•Investment recognition, transfers, deposits and interest capitalisation	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
•Investment report generation (Investment registers)	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
2024/2025 Mscoba implementation Road	Are you using the	Reason for not	Action	Implementation	Responsible person

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Map - Quarter 1	module available on the core financial system or other software (specify)?	using module in system	Plan	Date	
Borrowing management					
• Loan recognition, transfers, payments and interest capitalisation	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
• Loan report generation (Loan registers)	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
VAT management					
• VAT handling capabilities as it relates to Output and Input Vat.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• VAT 201 Report generation.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• VAT reconciliation	No	Manually	Yes		Manager Expenditure: Carin Engelbrecht
Asset Management					
• Allows budgeting for "new capital" projects requested in the integrated development plan (IDP) The asset management sub-module works on the system	No		Yes		Budget & Treasury Manager: Unathi Xako
• Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Calculates depreciation	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
• Calculates profit or loss on planned disposals.	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
• Provides for grant and work-in-progress (WIP)	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako

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2024/2025 Mscosa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
<ul style="list-style-type: none"> Contract management payment schedules to assist the main budget module with its forecasting and cash flow management (Contract register linkage) 	No		Yes		Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items. 	No		Yes		Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Provide for the asset maintenance plan and the integration between the maintenance budget 	No		Yes		Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Unbundling of assets 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset recognition 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset physical verification 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset impairments 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Asset disposals 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Assessment of RUL 	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Insurance register 	Yes		N/A	01/07/2024	Budget & Treasury Manager: Unathi Xako
<ul style="list-style-type: none"> Human resources /Payroll 					
<ul style="list-style-type: none"> Configurations or parameters 	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

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2024/2025 Mscoa Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
<ul style="list-style-type: none"> Organisational structure accommodated on the system. 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
<ul style="list-style-type: none"> Employee record management 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
<ul style="list-style-type: none"> Payroll run (Inclusive of trial runs or preliminary runs) 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Payment of salaries and integration with banks. 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Creation of payment to 3rd Parties and the integration with banks. 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2024	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Integration with General ledger. (Salary control and Employee related cost items.) 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Generation of Reports. (Employee details report, Salary reports, 3rd party reports etc.) 	Yes	Yes (PAYDAY seamlessly interfaced with the core system)	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<p>Expenditure (Creditors)</p>					
<ul style="list-style-type: none"> Configurations or parameters Raising of accruals 	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
<ul style="list-style-type: none"> Raising of accruals 	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

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2024/2025 Masco Implementation Road Map - Quarter 1	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
<ul style="list-style-type: none"> • Direct Invoice payments. • Sundry Payments (generated from payroll, billing or manual S&T payments) • Credit & Debit notes. • Generation of Reports. (Creditors Age Analysis and CR data string, accrual listing, etc.) 	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Reporting					
<ul style="list-style-type: none"> • Generate A, B and C schedules • Generation of audit data strings (PAUD, AUDA, RAUD) from the system • Capturing of the adjustment journal entries (emanating from the audit) into the Core Financial System • The municipality's ability to drill down from AFS business module to ledger and sub-ledger • Integration of AFS module to core system if a 3rd party AFS module is used. • Roll-over the closing balance from M12 into period 13 and M01 of the new financial year? 	Yes	Sub-system seamless intergration	N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
	No	Manually			Budget & Treasury Manager: Unathi Xako
	Yes	Caseware sub-system	N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
Alignment of ABC schedules to the data strings	No		Yes	28/02/2025	Budget & Treasury Manager: Unathi Xako
Balanced automated cash flow (Table C7)	No		Yes	30/06/2025	Budget & Treasury Manager: Unathi Xako

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

QUALITY CERTIFICATION



QUALITY CERTIFICATE

I Adv. **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certify that the monthly budget statement report and supporting documentation for the quarter 4 of 2024 have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Municipal Manager of Ndlambe Municipality (EC105)


Adv R Dumezweni
Municipal Manager

22/10/2024
DATE