

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2024/2025

REPORTING PERIOD: 2nd QUARTER

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GLOSSARY OF TERMS

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

MIG - Municipal Infrastructure grant- Conditional grant capital in nature

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

EPWP -Expanded Public Works Programme

FMG - Financial Management Grant

NRW- Non-Revenue Water

mSCOA- Municipal Standard chart Of Accounts

INTRODUCTION

The 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 financial performance for quarter 2 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

EC105 Ndlambe - Table C1 Monthly Budget Statement Summary - M06 - Quarter 2

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	146,672	177,996	–	41,566	89,226	88,998	228	0%	177,996
Service charges	192,625	226,197	–	54,392	115,918	134,657	(18,739)	-14%	226,197
Investment revenue	12,244	10,858	–	2,542	6,322	10,858	(4,536)	-42%	10,858
Transfers and subsidies - Operational	136,763	226,609	–	68,856	141,142	202,313	(61,171)	-30%	226,609
Other own revenue	34,477	37,020	–	11,861	21,136	32,499	(11,364)	-35%	–
Total Revenue (excluding capital transfers and contributions)	522,780	678,680	–	179,218	373,744	469,325	(95,581)	-20%	678,680
Employee costs	197,970	204,080	–	58,632	105,399	102,480	2,918	3%	204,080
Remuneration of Councillors	8,482	8,573	–	2,342	4,357	4,286	71	2%	8,573
Depreciation and amortisation	54,007	51,434	–	10,734	21,530	25,717	(4,187)	-16%	51,434
Interest	8,295	9,501	–	–	59	59	(0)	0%	9,501
Inventory consumed and bulk purchases	144,214	137,669	–	35,037	68,161	70,368	(2,207)	-3%	137,669
Transfers and subsidies	4,304	5,368	–	1,086	2,564	2,730	(167)	-6%	5,368
Other expenditure	199,824	272,812	–	64,635	115,454	180,294	(64,840)	-36%	272,812
Total Expenditure	617,095	689,438	–	172,466	317,523	385,935	(68,411)	-18%	689,438
Surplus/(Deficit)	(94,315)	(10,758)	–	6,752	56,220	83,390	(27,170)	-33%	(10,758)
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	–	35,722	84,608	94,555	(9,946)	-11%	126,491
Transfers and subsidies - capital (in-kind)	517	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	26,408	115,733	–	42,474	140,829	177,945	(37,116)	-21%	115,733
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	26,408	115,733	–	42,474	140,829	177,945	(37,116)	-21%	115,733
Capital expenditure & funds sources									
Capital expenditure	121,103	140,494	–	36,207	80,670	105,703	(25,032)	-24%	140,494
Capital transfers recognised	109,708	126,521	–	32,075	75,496	93,698	(18,201)	-19%	126,521
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	11,348	13,973	–	4,132	5,174	12,005	(6,831)	-57%	13,973
Total sources of capital funds	121,057	140,494	–	36,207	80,670	105,703	(25,032)	-24%	140,494
Financial position									
Total current assets	374,881	383,562	–	–	396,936	–	–	–	383,562
Total non-current assets	1,497,927	1,534,141	–	–	1,550,634	–	–	–	1,534,141
Total current liabilities	380,056	311,680	–	–	313,903	–	–	–	311,680
Total non-current liabilities	135,403	132,686	–	–	135,462	–	–	–	132,686
Community wealth/Equity	1,357,351	1,473,337	–	–	1,498,205	–	–	–	1,473,337
Cash flows									
Net cash from (used) operating	176,235	133,952	–	11,199	66,977	152,231	85,255	56%	133,952
Net cash from (used) investing	125,265	(148,425)	–	(44,011)	(105,997)	(111,243)	(5,247)	5%	(148,425)
Net cash from (used) financing	(1,121)	215	–	91	178	274	95	35%	215
Cash/cash equivalents at the month/year end	367,615	125,152	–	–	100,684	180,672	79,988	44%	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	34,787	19,900	14,825	12,085	10,820	13,122	7,911	195,094	308,545
Creditors Age Analysis									
Total Creditors	791	–	–	–	–	–	–	–	791

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 2nd quarter is R373,744 million and the year-to-date budget of R469,325 million and this reflects a negative variance of R95,581 million which is -20%. The year-to-date collection rate for the 2nd quarter ending in December is 79% vs the prior year quarter 2 of 53%.

Operating Expenditure:

The year-to-date operational expenditure for the 2nd quarter is R317,523 million, and the year-to-date budget is R385,935 million. This reflects a variance of R68,411 million for the 2nd quarter, ending in December which is -18% which translates to utilization of 82%.

Capital Expenditure:

The year-to-date capital expenditure for the 2nd quarter ending in December is R80,670 million and the year-to-date capital grants transferred are R54,269 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 2nd quarter ending in December is R56,220 million compared to prior year quarter 2 that was reflecting R22,254 million.. The net operating surplus/deficit is made after deducting the total operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded. The net operating surplus margin for the 2nd quarter ending in December is 15% greater than the norm of = or >0%.

Debtors:

Outstanding debtors' is comprised of consumer and sundry debtors from exchange and non-exchange transactions. The total outstanding debtors as at end of December amount to R308,545 million compared to the prior year quarter 2 that was reflecting R259,659 million. Debtors relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, they do not form part of consumer debtors.

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, however in the 2nd quarter ending in December reflect at R791 thousand compared to prior year quarter 2 that reflected at R495 thousand. The group of creditors outstanding is trade creditors, Auditor General and Pensions/Retirement.

1.2 FINANCIAL PERFORMANCE

EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands		1								
Revenue - Functional										
Governance and administration		228,304	290,813	-	76,306	169,138	201,599	(32,461)	-16%	290,813
Executive and council		2,065	4,576	-	6	4,587	4,576	11	0%	4,576
Finance and administration		225,739	286,237	-	76,255	164,250	197,023	(32,773)	-17%	286,237
Internal audit		500	-	-	45	301	-	301	0	-
Community and public safety		19,527	84,998	-	13,389	25,059	84,998	(59,939)	-71%	84,998
Community and social services		3,345	3,445	-	706	1,432	3,445	(2,013)	-58%	3,445
Sport and recreation		10,459	249	-	565	1,068	249	819	329%	249
Public safety		2,272	77	-	92	619	77	542	705%	77
Housing		2,015	79,215	-	11,366	20,772	79,215	(58,443)	-74%	79,215
Health		1,436	2,013	-	660	1,169	2,013	(844)	-42%	2,013
Economic and environmental services		28,291	26,750	-	13,905	35,923	24,776	11,148	45%	26,750
Planning and development		6,369	7,300	-	2,371	3,862	5,777	(1,916)	-33%	7,300
Road transport		20,709	17,602	-	10,841	31,151	17,150	14,001	82%	17,602
Environmental protection		1,212	1,849	-	693	911	1,849	(938)	-51%	1,849
Trading services		365,559	398,286	-	110,027	226,130	248,184	(22,054)	-9%	398,286
Energy sources		98,124	114,288	-	28,411	58,449	57,540	909	2%	114,288
Water management		115,541	89,661	-	31,895	70,721	53,605	17,116	32%	89,661
Waste water management		114,981	140,320	-	34,571	65,249	102,442	(37,193)	-36%	140,320
Waste management		36,914	54,017	-	15,151	31,711	34,597	(2,886)	-8%	54,017
Other	4	1,821	4,323	-	1,312	2,102	4,323	(2,221)	-51%	4,323
Total Revenue - Functional	2	643,503	805,171	-	214,940	458,352	563,880	(105,527)	-19%	805,171
Expenditure - Functional										
Governance and administration		163,377	168,182	-	43,256	81,871	89,816	(7,946)	-9%	168,182
Executive and council		45,575	51,983	-	11,438	23,627	27,756	(4,129)	-15%	51,983
Finance and administration		109,155	107,145	-	27,376	52,389	55,939	(3,550)	-6%	107,145
Internal audit		8,648	9,054	-	4,442	5,855	6,121	(267)	-4%	9,054
Community and public safety		45,250	133,864	-	24,860	46,327	107,220	(60,893)	-57%	133,864
Community and social services		11,486	17,233	-	3,111	6,353	9,010	(2,657)	-29%	17,233
Sport and recreation		15,287	18,197	-	5,224	9,288	9,107	182	2%	18,197
Public safety		12,234	12,727	-	3,473	6,545	6,612	(67)	-1%	12,727
Housing		4,170	82,967	-	12,468	23,008	81,117	(58,109)	-72%	82,967
Health		2,072	2,739	-	585	1,132	1,374	(242)	-18%	2,739
Economic and environmental services		96,248	95,398	-	28,792	52,160	48,198	3,962	8%	95,398
Planning and development		33,370	29,834	-	10,711	18,469	15,284	3,185	21%	29,834
Road transport		60,353	62,838	-	17,402	32,511	31,493	1,018	3%	62,838
Environmental protection		2,525	2,726	-	679	1,180	1,421	(240)	-17%	2,726
Trading services		308,898	288,644	-	74,740	135,767	138,968	(3,202)	-2%	288,644
Energy sources		126,326	118,450	-	32,550	58,268	58,750	(482)	-1%	118,450
Water management		100,740	91,881	-	18,414	36,466	46,836	(10,369)	-22%	91,881
Waste water management		34,432	31,136	-	15,178	25,051	14,283	10,769	75%	31,136
Waste management		47,401	47,177	-	8,599	15,981	19,100	(3,119)	-16%	47,177
Other		3,321	3,350	-	817	1,399	1,733	(334)	-19%	3,350
Total Expenditure - Functional	3	617,095	689,438	-	172,466	317,523	385,935	(68,411)	-18%	689,438
Surplus/ (Deficit) for the year		26,408	115,733	-	42,474	140,829	177,945	(37,116)	-21%	115,733

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Quarter 2	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	2,048	4,576	-	0	4,581	4,576	5	0.1%	4,576
Vote 2 - MUNICIPAL MANAGER		517	-	-	51	307	-	307	0	-
Vote 3 - CORPORATE SERVICES		4,366	3,733	-	788	1,542	3,733	(2,192)	-58.7%	3,733
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	-	15,982	33,048	37,071	(4,023)	-10.9%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	-	2,583	4,535	6,247	(1,712)	-27.4%	6,247
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	-	59,133	121,483	204,372	(82,889)	-40.6%	244,224
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	-	28,411	58,449	57,540	909	1.6%	114,288
Vote 8 - WATER WORKS		115,541	89,661	-	31,895	70,721	53,605	17,116	31.9%	89,661
Vote 9 - FINANCIAL SERVICES		224,684	285,949	-	76,098	163,686	196,735	(33,049)	-16.8%	285,949
Vote 10 -		0	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	643,503	805,171	-	214,940	458,352	563,880	(105,527)	-18.7%	805,171
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	13,520	14,510	-	4,047	7,347	7,316	30	0.4%	14,510
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	-	12,178	23,124	27,528	(4,404)	-16.0%	48,891
Vote 3 - CORPORATE SERVICES		40,391	39,499	-	8,926	19,561	21,592	(2,031)	-9.4%	39,499
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	-	18,589	33,500	36,424	(2,923)	-8.0%	81,536
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,082	28,913	-	8,627	15,428	14,831	597	4.0%	28,913
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,745	204,837	-	55,449	97,832	141,315	(43,483)	-30.8%	204,837
Vote 7 - ELECTRICITY SERVICES		126,326	118,450	-	32,550	58,268	58,750	(482)	-0.8%	118,450
Vote 8 - WATER WORKS		100,740	91,881	-	18,414	36,466	46,836	(10,369)	-22.1%	91,881
Vote 9 - FINANCIAL SERVICES		53,656	60,922	-	13,687	25,996	31,343	(5,347)	-17.1%	60,922
Vote 10 -		7	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	617,095	689,438	-	172,466	317,523	385,935	(68,411)	-17.7%	689,438
Surplus/ (Deficit) for the year	2	26,408	115,733	-	42,474	140,829	177,945	(37,116)	-20.9%	115,733

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

- The above-mentioned budget table is presented by vote respectively for both revenue and expenditure.
- The narrations for table C3 focus on the performance of operating expenditure by vote which will further determine whether a particular vote has realised an unauthorised expenditure. The variances are all reflected in the year-to-date variance column.
- Vote 4 and 5 they both form Community Protection services if the two are aggregated that will address the positive variance that is reflecting on vote 5, the aggregated amount will be -R2,326 million.
- The votes do not reflect unauthorised expenditure as at end of 31 December 2024.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M06 - Quarter 2

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		92,197	112,636	-	27,910	57,560	56,549	1,011	2%	112,636
Service charges - Water		59,338	65,125	-	13,957	32,382	39,804	(7,421)	-19%	65,125
Service charges - Waste Water Management		18,928	19,782	-	5,464	11,248	18,089	(6,841)	-38%	19,782
Service charges - Waste management		22,161	28,654	-	7,060	14,727	20,215	(5,488)	-27%	28,654
Sale of Goods and Rendering of Services		3,694	3,743	-	1,031	1,741	3,601	(1,861)	-52%	3,743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,656	9,222	-	3,779	6,575	8,562	(1,987)	-23%	9,222
Interest from Current and Non-Current Assets		12,244	10,858	-	2,542	6,322	10,858	(4,536)	-42%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,080	1,150	-	259	519	1,150	(631)	-55%	1,150
Licence and permits		1,821	4,323	-	1,312	2,102	4,323	(2,221)	-51%	4,323
Operational Revenue		2,396	1,448	-	576	886	1,445	(559)	-39%	1,448
Non-Exchange Revenue										
Property rates		146,672	177,996	-	41,566	89,226	88,998	228	0%	177,996
Surcharges and Taxes		8,212	7,287	-	1,713	3,553	3,644	(91)	-2%	7,287
Fines, penalties and forfeits		401	418	-	133	229	347	(117)	-34%	418
Licence and permits		1,314	1,991	-	818	1,104	1,991	(887)	-45%	1,991
Transfers and subsidies - Operational		136,763	226,609	-	68,856	141,142	202,313	(61,171)	-30%	226,609
Interest		4,604	7,437	-	1,793	3,536	7,437	(3,901)	-52%	7,437
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		577	-	-	446	879	-	879	0	-
Other Gains		722	-	-	2	10	-	10	0	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		522,780	678,680	-	179,218	373,744	469,325	(95,581)	-20%	678,680
Expenditure By Type										
Employee related costs		197,970	204,080	-	58,632	105,399	102,480	2,918	3%	204,080
Remuneration of councillors		8,482	8,573	-	2,342	4,357	4,286	71	2%	8,573
Bulk purchases - electricity		96,280	88,969	-	26,253	45,372	44,484	888	2%	88,969
Inventory consumed		47,934	48,701	-	8,784	22,789	25,883	(3,095)	-12%	48,701
Debt impairment		58,337	7,972	-	-	-	4,832	(4,832)	-100%	7,972
Depreciation and amortisation		54,007	51,434	-	10,734	21,530	25,717	(4,187)	-16%	51,434
Interest		8,295	9,501	-	-	59	59	(0)	0%	9,501
Contracted services		89,793	174,514	-	48,075	81,318	127,338	(46,019)	-36%	174,514
Transfers and subsidies		4,304	5,368	-	1,086	2,564	2,730	(167)	-6%	5,368
Irrecoverable debts written off		21	24,591	-	(60)	2,589	9,956	(7,367)	-74%	24,591
Operational costs		46,748	65,735	-	13,994	27,884	38,168	(10,284)	-27%	65,735
Losses on Disposal of Assets		4,907	-	-	2,621	3,643	-	3,643	0	-
Other Losses		17	-	-	6	19	-	19	0	-
Total Expenditure		617,095	689,438	-	172,466	317,523	385,935	(68,411)	-18%	689,438
Surplus/Deficit										
Transfers and subsidies - capital (monetary allocations)		120,205	126,491	-	35,722	84,608	94,555	(9,946)	-11%	126,491
Transfers and subsidies - capital (in-kind)		517	-	-	-	-	-	-	-	-
Surplus/Deficit after capital transfers & contributions		26,408	115,733	-	42,474	140,829	177,945			115,733
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/Deficit after income tax		26,408	115,733	-	42,474	140,829	177,945			115,733
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/Deficit attributable to municipality		26,408	115,733	-	42,474	140,829	177,945			115,733
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,408	115,733	-	42,474	140,829	177,945			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.

Revenue:

The overall actual year-to-date operational revenue at the end of December is R373,744 million and the year-to-date budget of R469,325 million and this reflects a negative variance of R95,581 million which is -20%.

However, the three main services Water, Wastewater and waste management, reflect exorbitant variances that have emanated from the monthly projects of the indigent revenue billing in the annual

budget. 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 in February 2025.

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

Description	Original budget	Quarter 1	Quarter 2	Year-To-Date Actual	Year-To-Date Budget	Year-To-Date Variance	Year-To-Date Variance %
Service charges - Water	65,125	18,425	13,957	32,382	32,562	180	1%
Service charges - Waste Water Management	19,782	5,784	5,464	11,248	9,895	-1,353	-14%
Service charges - Waste management	28,654	7,666	7,060	14,727	14,327	-400	-3%

Sewer service are overperforming due to an increase in the number of houses connected to water born sewer.

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. The correction will be done in the mid-year adjustment in February 2025.

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

Operating Expenditure:

- The year-to-date operational expenditure at the end of December is R317,523 million, and the year-to-date budget is R385,935 million. This reflects an underspending of -678,411 million which is -18%.
- Depreciation and amortization reflects a 16% at the end of December against the year-to-date budget of R25,883. This is due to low spending on capital additions. The budget includes depreciation provision for new acquisitions.
- Contracted Services reflects a negative underspending variance of 36%. Contracted services in the budget are inclusive of grants from Human Settlement for construction of RDP houses, however, there have been delays on projects due environmental assessment and delays on procurement of contracts.
- 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.
- Operational costs are all other expenses, which reflects the variance of 27% at the end of December. The list below outlines the items that are reported in operational costs. Most of these items only occur on an ad hoc basis, i.e advertising, hire charges, insurance excess etc.

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the period ending December is R56,220 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) – M06 - Quarter 2

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 2	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	-	-	0	7	-	7	0	-
Vote 2 - MUNICIPAL MANAGER		491	254	-	63	98	254	(157)	-62%	254
Vote 3 - CORPORATE SERVICES		991	3,700	-	29	86	3,700	(3,614)	-98%	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	-	503	503	2,700	(2,197)	-81%	2,700
Vote 5 - COMMUNITY AND PROTECTION SERVICES		12,042	-	-	649	1,502	-	1,502	0	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	-	22,237	53,888	91,735	(37,847)	-41%	121,064
Vote 7 - ELECTRICITY SERVICES		558	1,169	-	-	-	1,169	(1,169)	-100%	1,169
Vote 8 - WATER WORKS		26,548	10,891	-	12,721	24,568	5,446	19,122	351%	10,891
Vote 9 - FINANCIAL SERVICES		1,114	715	-	4	19	699	(680)	-97%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	121,103	140,494	-	36,207	80,670	105,703	(25,032)	-24%	140,494
Total Capital Expenditure		121,103	140,494	-	36,207	80,670	105,703	(25,032)	-24%	140,494
Capital Expenditure - Functional Classification										
Governance and administration		2,468	3,225	-	94	207	3,208	(3,001)	-94%	3,225
Executive and council		1,188	254	-	63	105	254	(149)	-59%	254
Finance and administration		1,231	2,971	-	30	102	2,954	(2,852)	-97%	2,971
Internal audit		48	-	-	-	-	-	-	-	-
Community and public safety		13,131	2,500	-	1,133	1,985	2,500	(515)	-21%	2,500
Community and social services		896	2,500	-	29	29	2,500	(2,471)	-99%	2,500
Sport and recreation		9,604	-	-	897	1,261	-	1,261	0	-
Public safety		2,622	-	-	206	694	-	694	0	-
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
Economic and environmental services		17,663	17,895	-	10,212	29,201	17,443	11,758	67%	17,895
Planning and development		277	475	-	-	26	475	(449)	-95%	475
Road transport		17,385	17,420	-	10,211	29,174	16,968	12,206	72%	17,420
Environmental protection		-	-	-	1	1	-	1	0	-
Trading services		87,663	116,875	-	24,747	49,256	82,552	(33,295)	-40%	116,875
Energy sources		558	1,169	-	-	-	1,169	(1,169)	-100%	1,169
Water management		26,548	10,891	-	12,721	24,568	5,446	19,122	351%	10,891
Waste water management		57,199	102,114	-	12,026	24,688	73,236	(48,548)	-66%	102,114
Waste management		3,358	2,700	-	-	-	2,700	(2,700)	-100%	2,700
Other		180	-	-	22	22	-	22	0	-
Total Capital Expenditure - Functional Classification	3	121,103	140,494	-	36,207	80,670	105,703	(25,032)	-24%	140,494
Funded by:										
National Government		63,792	60,792	-	20,325	42,854	43,153	(299)	-1%	60,792
Provincial Government		41,951	64,382	-	11,108	30,877	49,197	(18,320)	-37%	64,382
District Municipality		2,129	-	-	-	488	-	488	0	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,835	1,347	-	642	1,276	1,347	(71)	-5%	1,347
Transfers recognised - capital		109,708	126,521	-	32,075	75,496	93,698	(18,201)	-19%	126,521
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,348	13,973	-	4,132	5,174	12,005	(6,831)	-57%	13,973
Total Capital Funding		121,057	140,494	-	36,207	80,670	105,703	(25,032)	-24%	140,494

1.4 FINANCIAL POSITION

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

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	–	103,092	132,403
Trade and other receivables from exchange transactions		38,220	54,095	–	74,336	54,095
Receivables from non-exchange transactions		24,342	45,084	–	33,840	45,084
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,439	1,537	–	1,365	1,537
VAT		169,835	149,579	–	183,633	149,579
Other current assets		1,519	865	–	671	865
Total current assets		374,881	383,562	–	396,936	383,562
Non-current assets						
Investments		46	45	–	46	45
Investment property		242,891	258,541	–	238,362	258,541
Property, plant and equipment		1,254,937	1,275,464	–	1,312,174	1,275,464
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	–	0	0
Intangible assets		53	91	–	52	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	–	1,550,634	1,534,141
TOTAL ASSETS		1,872,808	1,917,702	–	1,947,570	1,917,702
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		973	0	–	516	0
Consumer deposits		2,828	2,877	–	2,914	2,877
Trade and other payables from exchange transactions		82,772	67,212	–	49,962	67,212
Trade and other payables from non-exchange transactions		112,559	79,963	–	61,323	79,963
Provision		15,051	16,146	–	18,036	16,146
VAT		162,888	145,481	–	181,152	145,481
Other current liabilities		2,985	–	–	–	–
Total current liabilities		380,056	311,680	–	313,903	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		515,459	444,365	–	449,364	444,365
NET ASSETS	2	1,357,349	1,473,337	–	1,498,205	1,473,337
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,357,351	1,473,337	–	1,498,205	1,473,337
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,357,351	1,473,337	–	1,498,205	1,473,337

- The above table outlines that community wealth amounts to R1,498,205 billion, total liabilities R449,364 million and the total assets R1,947,570 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 December 1.2 -vs- the norm of 1.5-2:1, the ratio means that the municipality might experience difficulties on paying back its short-term liabilities (debt and payables/creditors) with its short-term assets (cash, inventory, and receivables/debtors). To improve the ratio the municipality must ensure that it cuts down on expenditure that will yield to a decrease on outstanding creditors, reduce its debtor's book, and ensure that inventory is converted into cash quicker through being efficient on rendering service delivery.

1.6 CASHFLOW STATEMENT

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M06 - December

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		135,655	152,712	–	12,797	82,749	12,726	70,023	550%	152,712
Service charges		208,903	216,639	–	15,031	97,667	18,272	79,395	435%	216,639
Other revenue		39,875	48,807	–	181	40,703	18,012	22,691	126%	48,807
Government - operating		223,486	226,609	–	45,555	120,302	144,589	(24,287)	-17%	226,609
Government - capital		203,739	126,491	–	5,621	54,526	51,188	3,338	7%	126,491
Interest		6,893	10,858	–	631	7,176	10,858	(3,682)	-34%	10,858
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(595,899)	(642,908)	–	65,556	(267,560)	(105,056)	162,504	-155%	(642,908)
Finance charges		(196)	(89)	–	–	(88)	–	88	0%	(89)
Transfers and Grants		(4,114)	(5,168)	–	–	–	(446)	(446)	100%	(5,168)
NET CASH FROM/(USED) OPERATING ACTIVITIES		218,342	133,951	–	145,372	135,475	150,143	14,668	10%	133,951
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	110	879	–	879		
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		
Decrease (increase) in non-current investments		(18)	–	–	–	–	–	–		
Payments										
Capital assets		(189,405)	(148,425)	(189,405)	(16,342)	(106,962)	(45,568)	61,394	-135%	(148,425)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(189,423)	(148,425)	(189,405)	(16,232)	(106,082)	(45,568)	60,514	-133%	(148,425)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		
Borrowing long term/refinancing		–	–	–	–	–	–	–		
Increase (decrease) in consumer deposits		59	215	–	26	185	323	(138)	-43%	215
Payments										
Repayment of borrowing		(1,477)	–	(1,477)	–	(457)	–	457	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,418)	215	(1,477)	26	(273)	323	596	184%	215
NET INCREASE/ (DECREASE) IN CASH HELD		27,501	(14,259)	(190,882)	129,166	29,120	104,898			(14,259)
Cash/cash equivalents at beginning:		67,235	139,410	67,235		139,528	139,410			139,528
Cash/cash equivalents at month/year end:		94,736	125,151	(123,647)		168,648	244,308			125,269

It must be noted that figures in the cash flow statement above are VAT inclusive for vatable 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 75% for the 2nd quarter ending in December.
- 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 2 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 M06 - Quarter 2

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impaired - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	5,954	4,845	4,849	3,876	3,563	3,009	2,751	51,627	80,474	64,826	17	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,430	4,618	2,438	1,906	1,559	632	475	14,148	34,206	18,720	1	–	
Receivables from Non-exchange Transactions - Property Rates	1400	13,159	5,145	2,882	2,201	1,744	5,127	1,199	28,802	60,259	39,073	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	2,005	1,422	1,244	1,146	1,130	1,237	936	20,751	29,870	25,200	1	–	
Receivables from Exchange Transactions - Waste Management	1600	3,188	1,928	1,578	1,445	1,369	1,756	1,112	29,711	42,086	35,392	2	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	1,593	1,593	1,593	–	–	
Interest on Arrear Debtor Accounts	1810	1,926	1,847	1,786	1,461	1,417	1,331	1,261	38,238	49,266	43,707	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	126	96	49	50	39	30	178	10,224	10,791	10,520	–	–	
Total By Income Source	2000	34,787	19,900	14,825	12,085	10,820	13,122	7,911	195,094	308,545	239,032	20	–	
2023/24 - totals only		–	–	–	–	–	–	–	–	–	–	–	–	
Debtors Age Analysis By Customer Group														
Organs of State	2200	406	446	515	349	155	3,595	16	1,810	7,292	5,925	1	–	
Commercial	2300	4,950	3,331	1,564	1,378	1,385	1,057	890	29,731	44,286	34,441	2	–	
Households	2400	29,431	16,123	12,747	10,358	9,280	8,470	7,005	163,553	256,967	198,666	18	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	34,787	19,900	14,825	12,085	10,820	13,122	7,911	195,094	308,545	239,032	20	–	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of December amount to R308,545 million, whereas debtor's account over 90 days reflect at R239,032 million.-

- The debt breakdown shows that 83.28% of the debt is owed by households and 14.35% relates to debt owed by commercial property owners. Further 15.96% of the debt relates to interest charged on arrear debt.
- Lastly, Government departments account for 2.36% of the arrears.
- For further details on the total debt of R308,545 million note that 73.24% or R225,979 million relates to debt from Eskom Electricity areas where the municipal does not have any control to enforce debt collection.

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

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1	Total	
R thousands											
Creditors Age Analysis By Customer											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	791	-	-	-	-	-	-	-	791	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	791	-	-	-	-	-	-	-	791	-

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of December reflect at R791 thousand whereas.
- The group of creditors outstanding is trade and creditors, the outstanding balance is between current and 30 days.

HIGHEST PAID CREDITORS for the month ending 30 DECEMBER 2024.

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	-R9,757,890.94
16279	EZULUWENI CONSTRUCTION	-R3,273,051.39
04377	LRC CIVILS CC	-R2,160,338.44
12162	NJH GROUP	-R1,881,093.96
07636	AUDITOR GENERAL	-R1,730,402.07
16445	ALOE CONSULTING	-R1,716,949.49
12944	CDR TECHNICAL (MONTHLY FIXED)	-R1,419,422.03
12070	AURECON SOUTH AFRICA (ZUTARI)	-R1,360,395.85
04515	LUKHOZI CONSULTING	-R1,329,901.58
16431	SIZWE AMANSI INVESTMENTS	-R1,322,920.81
06890	NORTHFIELD ENGINEE	-R1,304,862.82
00249	AMATOLA WATER BOAR	-R1,213,412.76
14695	NUWATER SYSTEMS	-R1,170,480.59
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	-R1,169,262.50
16427	BONTIFOR	-R1,122,657.84
16316	Amllo Trading (PTY) LTD	-R949,227.50
07224	NOKONGO HOLDINGS P	-R947,306.56
15750	Elexpert(Pty)Ltd	-R863,397.00
20020	PURPLE PANSY 101	-R849,758.00
12945	CDR TECHNICAL (MONTH VARIABLE	-R807,087.61

2.3 Supporting Table SC5 - Investment portfolio and Loans – M06 - Quarter 2

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission 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	744	(16,128)	14,887	15,980
ABSA		Month to month	Call Acc	No						54,544	3,349	(194,535)	177,149	-
INVESTEC		Month to month	Call Acc	No						12,491	429	(15,159)	12,723	10,484
STD BANK		Month to month	Call Acc	No						50,681	2,125	(41,276)	20,667	-
Municipality sub-total										134,192	6,647	(267,098)	225,425	99,167
TOTAL INVESTMENTS AND INTEREST										134,192	6,647	(267,098)	225,425	99,167

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in December and this excludes current accounts amounting to R99,167 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 R19,639 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 R64,725 million.

Loan Register – M06 – Quarter 2

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 31 December 2024 is as follows and the last payment is in March 2025:

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	202410	12.34	(535,921.33)				(535,921.33)

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M06 - Quarter 2

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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	-	45,545	106,539	117,885	(11,346)	-9.6%	142,182
Local Government Financial Management	3	2,650	2,500	-	-	2,500	2,500	-		2,500
Grant Municipal Infrastructure Grant		1,598	3,046	-	-	1,562	1,523	39	2.6%	3,046
Equitable Share		128,536	136,636	-	45,545	102,477	113,862	(11,385)	-10.0%	136,636
Provincial Government:		76,931	82,573	-	4,396	11,593	82,573	(70,980)	-86.0%	82,573
EC Human Settlement		74,181	79,215	-	4,396	8,379	79,215	(70,835)	-89.4%	79,215
Libraries and Archives Grant DESRAC		2,750	3,358	-	-	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	-	49,941	118,132	200,458	(82,326)	-41.1%	224,754
Capital Transfers and Grants										
National Government:		58,968	60,792	-	12,259	49,625	44,040	5,585	12.7%	60,792
Municipal Infrastructure Grant		28,221	28,192	-	4,000	24,708	27,740	(3,032)	-10.9%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	0	4,885	-	4,885	0	-
Water Services Infrastructure Grant		26,962	32,600	-	2,259	20,032	16,300	3,732	22.9%	32,600
					6,000			(45,476)		
Provincial Government:		58,350	64,382	-	3,828	3,721	49,197	(1,872)	-92.4%	64,382
Municipal Disaster Relief Grant		11,250	-	-	-	(251)	-	(43,497)	0	-
Water Infrastructure Grant OTP		3,900	6,987	-	1,621	1,621	3,494	145	-53.6%	6,987
EC Human Settlement		43,200	57,394	-	2,207	2,207	45,704	-	-95.2%	57,394
Libraries and Archives Grant DESRAC		-	-	-	-	145	-	-	0	-
District Municipality:		2,882	-	-	-	-	-	-		-
Public Safety		1,800	-	-	-	-	-	(395)		-
Public Safety		1,082	-	-	-	-	-	(395)		-
Other grant providers:		1,486	1,317	-	592	922	1,317	-	-30.0%	1,317
Human Settlement Re-development Programme		1,486	1,317	-	592	922	1,317	-	-30.0%	1,317
Total Capital Transfers and Grants		121,686	126,491	-	16,679	54,269	94,555	(40,286)	-42.6%	126,491
TOTAL RECEIPTS OF TRANSFERS & GRANTS		339,642	351,245	-	66,620	172,400	295,013	(122,612)	-41.6%	351,245

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R883 thousand Table SC6 is configured to report only conditional and unconditional grants excluding subsidies and donations received by the municipality

2.5 Supporting Table SC7(1) Transfers and grant expenditure – M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and										
Grants National Government:										
		4,141	5,546	–	1,082	2,084	4,023	(1,939)	-48.2%	5,546
Local Government Financial Management Grant	3	2,650	2,500	–	478	996	2,500	(1,504)	-60.2%	2,500
Municipal Infrastructure Grant		1,491	3,046	–	604	1,088	1,523	(435)	-28.6%	3,046
Provincial Government:										
		57,968	82,573	–	18,319	29,473	82,573	(53,100)	-64.3%	82,573
EC Human Settlement		55,207	79,215	–	18,319	27,322	79,215	(51,893)	-65.5%	79,215
Libraries and Archives Grant DESRAC		2,761	3,358	–	–	2,151	3,358	(1,207)	-35.9%	3,358
District Municipality:										
		–	–	–	(389)	(833)	–	(833)	0	–
Environmental Health subsidy		–	–	–	(389)	(833)	–	(833)	0	–
Other grant providers:										
		–	–	–	2,397	6,601	–	6,601	0	–
Housing Development Agency		–	–	–	2,397	6,601	–	6,601	0	–
Total Operating Transfers and Grants		62,109	88,118	–	21,409	37,325	86,595	(49,270)	-56.9%	88,118
Capital Transfers and										
Grants National Government:										
		71,366	60,792	–	23,128	48,719	44,040	4,678	10.6%	60,792
Municipal Infrastructure Grant		28,328	28,192	–	10,657	24,654	27,740	(3,086)	-11.1%	28,192
Regional Bulk Infrastructure Grant		3,784	–	–	4,957	6,606	–	1,158	0	–
Water Services Infrastructure Grant		39,253	32,600	–	7,514	17,458	16,300	(1,158)	7.1%	32,600
Provincial Government:										
		(15,367)	64,382	–	11,944	34,438	49,197	9,769	-30.0%	64,382
Municipal Disaster Relief Grant		1,224	–	–	2,107	9,769	–	566	0	–
Water Infrastructure Grant OTP		3,900	6,987	–	2,441	4,059	3,494	(26,767)	16.2%	6,987
EC Human Settlement		(20,551)	57,394	–	7,396	18,937	45,704	327	-58.6%	57,394
Libraries and Archives Grant DESRAC		60	–	–	–	327	–	1,346	0	–
RO Plant Water Treatment COGTA Grant		–	–	–	–	1,346	–	488	0	–
District Municipality:										
		2,192	–	–	–	488	–	488	0	–
Public Safety		2,192	–	–	–	488	–	(32)	0	–
Other grant providers:										
		1,486	1,317	–	651	1,285	1,317	(32)	-2.4%	1,317
Human Settlement Re-development Programme		1,486	1,317	–	651	1,285	1,317	(32)	-2.4%	1,317
Total Capital Transfers and Grants		59,676	126,491	–	35,722	84,930	94,555	(9,625)	-10.2%	126,491
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		121,785	214,609	–	57,132	122,255	181,150	(58,895)	-32.5%	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 – M06 - Quarter 2

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	Year TD actual	YTD variance	
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		(1,096)	-	(1,096)	-	100%
Libraries and Archives Grant DESRAC		(1,096)	-	(1,096)	0	100%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		(1,096)		(1,096)	-	100%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		(10,353)	-	(9,769)	-	97%
Municipal Disaster Relief Grant		(10,026)	42	(9,769)	257	97%
Libraries and Archives Grant DESRAC		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		(10,353)	42	(9,769)	257	97%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		(11,122)	42	(10,865)	257	97%

2.6 EC105 Ndlambe - Supporting Table SC8 Councilor's and staff benefits – M06 - Quarter 2

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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	-	1,656	2,988	2,832	156	6%	5,663
Pension and UIF Contributions		367	395	-	95	188	197	(9)	-5%	395
Medical Aid Contributions		138	151	-	35	69	75	(6)	-8%	151
Motor Vehicle Allowance		1,360	1,446	-	340	680	723	(43)	-6%	1,446
Cellphone Allowance		856	918	-	216	432	459	(27)	-6%	918
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,482	8,573	-	2,342	4,357	4,286	71	2%	8,573
% increase	4		1.1%							1.1%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	6,413	6,960	-	3,035	4,488	3,480	1,008	29%	6,960
Pension and UIF Contributions		1,069	1,157	-	295	567	578	(12)	-2%	1,157
Medical Aid Contributions		287	312	-	77	152	156	(4)	-2%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	-	678	678	515	163	32%	1,091
Motor Vehicle Allowance		972	972	-	243	486	486	-	-	972
Cellphone Allowance		123	130	-	31	61	65	(4)	-6%	130
Housing Allowances		132	140	-	33	66	70	(4)	-6%	140
Other benefits and allowances		60	64	-	15	30	32	(2)	-6%	64
Payments in lieu of leave		639	515	-	161	198	257	(60)	-23%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	-	71	125	43	82	192%	85
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,826	11,426	-	4,639	6,850	5,683	1,168	21%	11,426
% increase	4		5.5%							5.5%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	-	28,503	56,884	62,013	(5,129)	-8%	123,454
Pension and UIF Contributions		19,795	22,944	-	5,307	10,425	11,533	(1,107)	-10%	22,944
Medical Aid Contributions		14,930	17,673	-	3,902	7,791	8,857	(1,066)	-12%	17,673
Overtime		13,018	7,843	-	2,763	5,694	3,922	1,773	45%	7,843
Performance Bonus		8,978	10,453	-	9,164	9,259	5,250	4,009	76%	10,453
Motor Vehicle Allowance		5,226	5,106	-	1,437	2,898	2,624	275	10%	5,106
Cellphone Allowance		320	325	-	80	159	166	(7)	-4%	325
Housing Allowances		491	507	-	672	796	257	539	210%	507
Other benefits and allowances		4,191	3,191	-	1,099	2,066	1,595	471	30%	3,191
Payments in lieu of leave		921	245	-	104	294	122	171	140%	245
Long service awards		2,540	18	-	127	554	9	545	6057%	18
Post-retirement benefit obligations		10,158	-	-	692	1,408	-	1,408	0	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	-	144	320	451	(131)	-29%	897
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		187,144	192,654	-	53,993	98,549	96,798	1,751	2%	192,654
% increase	4		2.9%							2.9%
Total Parent Municipality		206,451	212,653	-	60,974	109,756	106,767	2,989	3%	212,653

- The payment in lieu of leave is reflecting a variance of -23% 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. The variance will be assessed during the mid-year adjustment budget in February.
- Performance bonus reflecting on other municipal staff relates to the 13th cheque for the municipal employees. The item is how it is configuring the mScoa chart.

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

Description	Ref	Budget Year 2024/25											2024/25 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		15,027	13,625	8,300	19,457	13,544	12,797							152,712	161,875	171,587
Service charges - electricity revenue		9,314	10,017	6,980	14,879	9,709	9,272							108,158	114,755	122,213
Service charges - water revenue		3,281	3,241	1,901	4,816	3,189	3,000							62,248	66,990	72,128
Service charges - sanitation revenue		1,167	1,116	682	1,748	1,195	1,023							18,883	20,927	22,365
Service charges - refuse		1,762	1,984	1,114	2,696	1,845	1,737							27,350	28,090	28,976
Rental of facilities and equipment		46	41	41	85	172	181							1,260	1,337	1,424
Interest earned - external investments		1,669	2,046	922	1,055	853	631							10,858	11,520	12,269
Interest earned - outstanding debtors		-	-	-	-	-	-							-	-	-
Dividends received		-	-	-	-	-	-							-	-	-
Fines, penalties and forfeits		18	10	10	33	8	7							399	423	451
Licences and permits		1,166	1,000	1,079	1,214	1,186	1,390							6,613	7,016	7,472
Agency services		-	-	-	-	-	-							-	-	-
Transfer receipts - operating		59,386	2,509	7,200	4,714	938	45,555							226,609	152,925	157,838
Other revenue		4,586	4,790	17,144	(4,807)	6,499	4,805							40,535	26,428	26,593
Cash Receipts by Source		97,419	40,379	45,373	45,889	39,139	80,397	-	-	-	-	-		655,625	592,286	623,316
Other Cash Flows by Source																
Transfer receipts - capital		25,142	330	12,374	6,000	5,058	5,621							125,174	55,633	63,736
Contributions & Contributed assets		-	-	-	-	-	-							1,317	-	-
Proceeds on disposal of PPE		-	69	365	155	181	110							-	-	-
Short term loans		-	-	-	-	-	-							-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-							-	-	-
Increase or decrease in consumer deposits		27	37	23	32	39	26							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	52,076	44,417	86,154	-	-	-	-	-	-	782,331	647,992	687,291
Cash Payments by Type															
Employee related costs	15,682	16,288	17,815	16,677	18,290	27,085							208,137	219,764	231,807
Remuneration of councillors	677	677	677	677	989	695							8,933	9,499	10,103
Interest paid	29	-	59	-	-	-							89	-	-
Bulk purchases - Electricity	10,786	12,900	14,611	11,212	9,203	9,783							102,314	108,461	115,611
Acquisition - Water & other inventory	5,804	8,635	3,300	4,666	4,502	5,030							52,397	55,352	58,817
Contracted services	8,919	10,197	5,466	11,249	6,386	9,830							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	10,460	9,416	13,131							70,458	71,302	75,413
Cash Payments by Type	54,141	56,795	53,506	54,940	48,786	65,556	-	-	-	-	-	-	648,166	575,786	607,662
Other Cash Flows/Payments by Type															
Capital assets	18,643	24,784	19,065	15,195	12,933	16,342							148,425	63,473	70,158
Repayment of borrowing	-	-	457	-	-	-							-	-	-
Other Cash Flows/Payments	(51)	(571)		103		-							-	-	-
Total Cash Payments by Type	72,734	81,008	73,028	70,238	61,718	81,897	-	-	-	-	-	-	796,591	639,259	677,820
NET INCREASE/(DECREASE) IN CASH HELD	49,854	(40,193)	(14,892)	(18,161)	(17,301)	4,257	-	-	-	-	-	-	(14,260)	8,733	9,471
Cash/cash equivalents at the month/year beginning:	139,527	189,382	149,189	134,297	116,136	98,835							139,410	125,150	133,883
Cash/cash equivalents at the month/year end:	189,382	149,189	134,297	116,136	98,835	103,092							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 – M06 - Quarter 2

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	% Spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	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	18,068	–	9,180	44,463	77,684	33,220	42.8%	32%
October	5,315	11,295	–	11,341	55,804	88,979	33,174	37.3%	40%
November	16,636	9,403	–	12,698	68,502	98,381	29,879	30.4%	49%
December	15,591	7,321	–	12,168	80,670	105,703	25,032	23.7%	57%
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	–	80,670					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of December amounts to R12,168 million.
- The year-to-date actual expenditure incurred is R80,670 million whilst the year-to-date budget is R105,703 million, which gives 23.7% variance.

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		21,498	113,005	-	16,696	27,602	78,682	51,080	64.9%	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	-	8,114	10,985	5,446	(5,539)	-101.7%	10,891
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	-	3,774	5,181	5,446	(265)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	-	4,310	5,745	-	5,745	0	-
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	-	30	60	-	60	0	-
Sanitation Infrastructure		11,773	102,114	-	8,582	16,617	73,236	56,620	77.3%	102,114
Pump Station		488	-	-	388	1,508	-	1,508	0	-
Reticulation		160	57,394	-	1,850	1,850	45,704	(43,853)	(0)	57,394
Waste Water Treatment Works		2,267	39,377	-	2,933	8,554	22,190	(13,637)	(0)	39,377
Outfall Sewers		8,858	5,342	-	3,411	4,705	5,342	(637)	(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		-	-	-	-	-	-	-	-	-
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	42	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	42	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	141	2,500	-	29	29	2,500	2,471	98.8%	2,500
Operational Buildings	141	2,500	-	29	29	2,500	2,471	98.8%	2,500
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	141	2,500	-	29	29	2,500	(2,471)	(0)	2,500
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		-	-	-	-	-	-	-	-	-
R thousands	1								%	
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	21,638	115,505	-	16,725	27,631	81,182	53,551	66.0%	115,505

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
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 - M06 - Quarter 2

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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	-	-	214	381	-	(381)	0	-
Monuments		183	-	-	214	381	-	381	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		-	-	-	-	-	-	-	-	-
Local 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 - M06 - Quarter 2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals Imature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	183	-	-	214	381	-	(381)	0	-

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		19,841	34,035	-	10,035	14,369	17,261	2,891	16.8%	34,035
Infrastructure										
Roads Infrastructure		436	7,350	-	1,541	3,315	4,125	810	19.6%	7,350
Roads		436	7,350	-	1,541	3,315	4,125	(810)	(0)	7,350
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	-	676	780	183	(597)	-325.4%	550
Drainage Collection		1,047	550	-	676	780	183	597	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	-	5,569	6,624	9,408	2,783	29.6%	18,815
Dams and Weirs		83	100	-	30	100	50	50	0	100
Boreholes		75	250	-	113	113	125	(12)	(0)	250
Reservoirs		-	85	-	71	71	43	28	0	85
Pump Stations		634	1,580	-	156	360	790	(430)	(0)	1,580
Water Treatment Works		10,505	16,800	-	5,199	5,980	8,400	(2,420)	(0)	16,800
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	-	172	350	340	(10)	-2.8%	920
Pump Station		1,030	920	-	172	350	340	10	0	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	-	2,077	3,301	3,205	(96)	-3.0%	6,400
Landfill Sites		5,936	6,400	-	2,077	3,301	3,205	96	0	6,400
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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		162	200	-	193	241	85	(156)	-184.1%	200
Community Facilities		-	50	-	12	12	25	13	52.0%	50

Halls										
		-	-	-	-	-	-	-	-	-
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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		-	-	-	-	-	-	-	-	-
PurIs		-	50	-	12	12	25	(13)	(0)	5
Public Open Space		-	-	-	-	-	-	-	-	0
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus		-	-	-	-	-	-	-	-	-
Terminals Capital		-	-	-	-	-	-	-	-	-
Spares		-	-	-	-	-	-	(169)	-	-
Sport and Recreation Facilities		162	150	-	181	229	60	-	-282.5%	150
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	-	181	229	60	-	0	150
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		51	55	-	-	-	28	28	100.0%	55
Revenue Generating		51	55	-	-	-	28	28	100.0%	55
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		51	55	-	-	-	28	(28)	(0)	55
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	610	-	-
Other assets		4,480	4,593	-	953	1,956	2,567	610	23.8%	4,593
Operational Buildings		4,480	4,593	-	953	1,956	2,567	610	23.8%	4,593
Municipal Offices		4,480	4,593	-	953	1,956	2,567	(610)	(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 Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		30	57	-	-	10	39	29	74.3%	57
		30	57	-	-	10	39	(29)	(0)	57

Computer Equipment		112	346	-	-	7	241	234	97.2%	346
Furniture and Office Equipment		112	346	-	-	7	241	(234)	(0)	346
Furniture and Office Equipment										
		2023/24		Budget Year 2024/25						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		3,599	4,937	-	590	1,069	1,849	780	42.2%	4,937
Machinery and Equipment		3,599	4,937	-	590	1,069	1,849	(780)	(0)	4,937
Transport Assets		4,313	4,296	-	448	1,017	1,777	760	42.8%	4,296
Transport Assets		4,313	4,296	-	448	1,017	1,777	(760)	(0)	4,296
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	32,588	48,519	-	12,219	18,670	23,846	5,175	21.7%	48,519

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		32,068	39,544	-	8,021	16,186	19,772	3,586	18.1%	39,544
Roads Infrastructure		12,731	15,180	-	3,219	6,500	7,590	1,090	14.4%	15,180
Roads		11,919	14,515	-	2,972	6,006	7,257	(1,251)	(0)	14,515
Road Structures		786	660	-	231	462	330	132	0	660
Road Furniture		25	5	-	16	32	3	29	0	5
Capital Spares		1	-	-	0	1	-	1	0	-
Storm water Infrastructure		9	-	-	-	1	-	(1)	0	-
Drainage Collection		9	-	-	-	1	-	1	0	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	-	946	1,891	1,884	(8)	-0.4%	3,767
Power Plants		37	37	-	9	18	18	0	0	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	-	88	177	177	0	0	353
MV Substations		629	629	-	158	316	315	2	0	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	-	3	6	6	0	0	12
LV Networks		98	98	-	25	49	49	0	0	98
Capital Spares		2,638	2,638	-	662	1,324	1,319	5	0	2,638
Water Supply Infrastructure		9,917	14,630	-	2,479	5,055	7,315	2,260	30.9%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	-	9	19	18	0	0	37
Reservoirs		28	28	-	7	14	14	0	0	28
Pump Stations		954	954	-	240	480	477	3	0	954
Water Treatment Works		6,672	11,386	-	1,661	3,419	5,693	(2,274)	(0)	11,386
Bulk Mains		180	180	-	45	91	90	0	0	180
Distribution		1,749	1,749	-	440	880	874	6	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	-	12	24	24	0	0	48
Capital Spares		250	248	-	64	129	124	4	0	248
Sanitation Infrastructure		5,644	5,967	-	1,378	2,740	2,983	244	8.2%	5,967
Pump Station		389	389	-	98	196	195	1	0	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,695	5,272	-	1,140	2,263	2,636	(373)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	-	140	281	153	128	0	305
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		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		418	418	-	105	210	209	(1)	-0.5%	418
Community Facilities		0	0	-	0	0	0	0	1.3%	0
Halls		-	-	-	-	-	-	-	-	-

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Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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		-	-	-	-	-	-	-	-	-
Puris		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	-	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		418	418	-	105	210	209	(1)	-0.5%	418
Indoor Facilities		64	64	-	16	32	32	0	0	64
Outdoor Facilities		270	270	-	68	136	135	1	0	270
Capital Spares		83	83	-	21	42	42	0	0	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,179	1,180	-	296	593	590	(3)	-0.4%	1,180
Revenue Generating		1,179	1,180	-	296	593	590	(3)	-0.4%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	-	296	593	590	3	0	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,321	4,379	-	1,076	2,147	2,189	42	1.9%	4,379
Operational Buildings		4,321	4,379	-	1,076	2,147	2,189	42	1.9%	4,379
Municipal Offices		4,307	4,359	-	1,072	2,140	2,180	(40)	(0)	4,359
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	-	1	3	3	0	0	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	14	-	2	4	7	(3)	(0)	14
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		38	19	-	1	2	9	8	83.2%	19
Servitudes		-	-	-	-	-	-	-	-	-
Licences and		38	19	-	1	2	9	8	83.2%	19
Rights Water		-	-	-	-	-	-	-	-	-
Rights Effluent		-	-	-	-	-	-	-	-	-
Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		3	1	-	1	2	9	(8)	(0)	1
Computer Software and		8	9	-	-	-	-	-	-	9
Applications Load Settlement		-	-	-	-	-	-	-	-	-
Software Applications		-	-	-	-	-	-	(18)	-5.0%	-
Unspecified		696	719	-	195	377	359			719
Computer Equipment		696	719	-	195	377	359	18	0	719

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Computer Equipment		450	573	-	152	297	286	(10)	-3.6%	573
Furniture and Office Equipment		450	573	-	152	297	286	10	0	573
Furniture and Office Equipment										

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		466	516	-	118	226	258	32	12.3%	516
Machinery and Equipment		466	516	-	118	226	258	(32)	(0)	516
Transport Assets		3,515	4,088	-	769	1,492	2,044	552	27.0%	4,088
Transport Assets		3,515	4,088	-	769	1,492	2,044	(552)	(0)	4,088
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Depreciation	1	43,150	51,434	-	10,734	21,530	25,717	4,187	16.3%	51,434

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	17,420	-	(547)	(1,330)	16,968	18,298	107.8%	17,420
Roads Infrastructure		-	17,420	-	(547)	(1,396)	16,968	18,363	108.2%	17,420
Roads		-	17,420	-	(547)	(1,396)	16,968	(18,363)	(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)	0	-
Pump Station		-	-	-	-	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		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

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Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 2	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		92,653	-	-	1,158	(21,823)	-	21,823	0	-
Monuments		92,653	-	-	1,158	(21,823)	-	(21,823)	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		-	-	-	-	-	-	-	-	-
Load 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 2	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 Im mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	92,653	17,420	-	611	(23,154)	16,968	40,121	236.5%	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 M06 - Quarter 2**

Indigent Households - Monthly Free Basic Service Costs and Number of Beneficiaries							
Free Basic Service Categories	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	FBS Cost
Rates	R271,437.87	R362,201.67	R364,411.76	R428,298.83	R359,872.42	R434,045.41	R2,220,267.96
Water	R1,001,700.16	R844,322.11	R1,072,313.30	R1,472,040.21	R1,338,828.21	R2,002,402.41	R7,731,606.40
Sewerage	R967,134.99	R1,073,845.92	R1,076,858.58	R1,076,189.10	R1,072,506.96	R1,086,231.30	R6,352,766.85
Sanitation	R63,391.96	R113,300.80	R81,099.52	R112,704.48	R88,255.36	R0.00	R458,752.12
Refuse	R752,885.46	R853,393.70	R855,915.00	R854,322.60	R850,208.90	R861,090.30	R5,027,815.96
Electricity	R582,240.00	R702,438.02	R697,637.60	R692,248.60	R730,308.31	R476,965.26	R3,881,837.79
Environmental Levy	R192,225.00	R212,150.40	R212,788.80	R212,352.00	R211,310.40	R214,099.20	R1,254,925.80
Gel Fuel	R465,295.75	R542,535.50	R469,556.50	R471,195.25	R480,700.00	R491,625.00	R2,920,908.00
Gel Stoves	R0.00	R0.00	R798,962.50		R101,430.00	R0.00	R900,392.50
TOTAL	R4,296,311.19	R4,704,188.12	R5,629,543.56	R5,319,351.07	R5,233,420.56	R5,566,458.88	R30,749,273.38

MONTHLY NUMBER OF BENEFICIARIES							Average
Free Basic Service C	July 24	Aug 24	SEPT 24	Oct 24	Nov 24	Dec 24	Beneficiaries
Rates	4,632	4,699	4,728	4,750	4,694	4,770	28,273
Service Charges							-
Water	7,515	6,257	7,157	7,945	7,468	6,558	42,900
Sewerage	3,221	3,208	3,217	3,215	3,204	3,246	19,311
Sanitation	55	190	136	189	148	-	718
Refuse	6,445	6,431	6,449	6,437	6,406	6,489	38,657
Electricity	5,798	5,431	5,433	5,384	5,576	5,721	33,343
Environmental Levy	6,324	6,314	6,333	6,320	6,289	6,373	37,953
Gel fuel issued	4,259	4,966	4,298	4,313	4,400	4,500	26,736
Gel Stoves	-	-	1,985		252	-	2,237

- Indigent Households who qualify to be indigent in line with the indigent policy are provided with free basic service such as 6kl of Water, 50 Kwh electricity per month, water, sewer, electricity availability, rates and environmental levy which amounted to R21,394 million for the 1st and 2nd Quarter of the 2024/2025 financial year.
- Ndlambe Municipalities registered as of December 2024 have 6514 households registered as indigent households. Free basic services are funded through the equitable share.
- Indigent households in informal settlements / rural areas where limited or no electricity is available, are provided with alternative energy in the form of gel fuel and gel stoves. Gel stoves are provided annually, and gel fuel is provided monthly.
- The alternative energy cost for the 1st and 2nd quarters relating to gel fuel and gel stoves amounted to R3,821 million.

NDLAMBE TOTAL YEAR TO DATE DEBTORS - AGE ANALYSIS AS AT DEC 2024						
	PENALTY					
	INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	-	5,355,045	1,701	-	-	5,356,746
Rates (Monthly)	-	32,704,747	2,766,756	5,092,988	13,076,292	53,640,783
Service Charge	-	7,964,145	-	-	-	7,964,145
Water	-	54,964,126	4,220,461	4,191,775	5,125,300	68,501,662
Sewage	-	20,977,563	993,624	1,128,433	1,562,815	24,662,435
Sanitation	-	895,616	77,270	109,858	177,037	1,259,781
Refuse	-	24,324,720	1,089,980	1,344,143	2,229,303	28,988,147
Electricity	-	16,089,477	2,103,489	3,947,923	7,299,291	29,440,180
Housing	-	715,816	41,572	42,140	72,703	872,230
Legal Fees	-	125,635	-	-	-	125,635
Indigent Charge	-	-597	-	-	-	-597
Sundry	4,191,380	41,043,766	1,811,339	1,921,834	2,029,413	50,997,733
Environmental Levy	-	7,078,513	276,837	332,914	534,025	8,222,289
Undefined Category	-	19,623,889	1,309,498	1,643,169	2,427,147	25,003,703
TOTAL: Dec 2024	4,191,380	231,862,460	14,692,527	19,755,178	34,533,326	305,034,872
NON-INDIGENT DEBT Dec 2024	4,190,715	229,528,824	13,296,914	18,483,587	33,693,505	299,193,545
INDIGENT DEBT Dec 2024	697	5,384,846	1,506,957	1,394,975	1,073,776	9,361,251

The Non-Indigent Debt amounting to R299 193 545 can be broken-down as follows:

Eskom electricity license area debt amounts to R218 060 736.25 (73%)

Municipal electricity license area debt amounts to R81 132 808.75 (27%)

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ARREARS PER WARD:	INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Ward 1 Kwanonkqubela	733,790	32,601,325	1,509,532	1,936,354	2,989,396	39,770,398
Ward 2 Boknes / C/Rocks / Alex	279,767	17,308,453	1,422,107	2,367,707	2,005,001	23,383,036
Ward 3 Boesmansriviermond	350,628	29,618,300	1,353,332	1,556,716	2,511,758	35,390,734
Ward 4 Kenton on Sea	347,815	27,433,639	1,555,853	2,372,560	4,758,355	36,468,223
Ward 5 Bathurst	927,140	23,102,434	869,611	998,433	1,467,165	27,364,782
Ward 6 S/field/Thornhill/Station Hill	353,940	18,160,792	904,339	1,215,856	2,421,262	23,056,188
Ward 7 Nemato	204,148	13,190,136	767,943	725,907	711,449	15,599,583
Ward 8 Mimosa / Nemato	260,973	14,519,406	733,681	770,203	663,501	16,947,765
Ward 9 Nemato	509,024	36,769,655	2,473,757	2,191,773	3,951,197	45,895,406
Ward 10 Port Alfred	224,187	22,209,529	3,213,713	5,743,052	13,288,197	44,678,680
TOTAL OUTSTANDING	4,191,412	234,913,669	14,803,870	19,878,562	34,767,282	308,554,796

ARREARS GROUPED PER ENTITIES FOR 31 December 2024

GOVERNMENT DEPARTMENTS	Total
Agriculture	23,609.31
Education (Sec 20)	(195,755.63)
Education (Sec 21)	(179,388.58)
Health	1,221,730.74
Rural Development and Land Reform - Farms	730,438.34
Public Works Provincial	4,051,780.12
Public Works National - Farms	104,604.88
Public Works National - Rates	588,439.94
Public Works National - Services	392,577.26
Total	6,738,036.38

3.2 Staff and councillor accounts M06 - Quarter 2

The two tables below show the status of councillors and staff accounts. A total of 301 of 360 employee accounts are in current with 56 employees having arrear balances and 3 with enquiries to be resolved. Of the 21 Councillor accounts only 2 are in arrears.

During the first quarter, Finance Credit Control analysed the payroll and staff deduction listings to identify municipal employees who were not included in the staff deduction list. A debt collection drive was conducted, during which these staff members were visited to establish payment arrangements, resulting in an increase in outstanding staff debt. This exercise remains ongoing in the second quarter.

In light of addressing the matter of 56 employees and 2 Councillors with arrears a memorandum was sent to all staff members on 9 January, requesting them to come forward and make suitable arrangements on or before 28 February to avoid salary deductions in accordance with the Basic Conditions of Employment Act and Schedule 2 Item 10 of the Municipal Systems Act.

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at Dec 2024
360	Staff on Age Analysis Coded as staff	798,262.83
290	Staff with current balance paying through staff deduction	280,222.49
11	Accounts with credit balances	- 12,673.85
26	Staff with arrears with valid arrangements in place (Balance is R65 104.95 of which R 27 412.83 relates to current for Dec 2024 which is paid monthly and instalments towards arrears is R7 077.40(debt will be settled in 0-20 months)	65,104.95
29	Staff with arrears with arrangements towards arrears but repayment periods is from 29-1227 months therefor arrangements is not valid. Balance of these staff debtors arrears is R 392 303.38 of which current is R 27 411.84 and instalment towards arrears amounts to R5 141.00(debt will be paid back between 29-1227 months).	392,303.38
1	Account 1200786 relates to a staff member living on mothers property mother applied to rates and valuation committee for arrear writeoff . Employee only pays R2 000.00 towards current account mother to pay rest of current account.	3,163.51
3	Staff accounts with queries to be resolved during Jan 2025	70,142.35
360		R 798,262.83

REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at Dec 2024
21	Councillors on Age Analysis Coded as councillors	R 62,917.32
18	Councillors in current balance - paying by staff deduction	11,268.39
1	Accounts with credit balances	- 289.23
2	2 x Councillors account number 40067650,4016630 in arrears with current account being deducted. Arrears arrangement are in place to recover arrear debt over period(7-11)months.	51,938.16
0		-
0		-
21		R 62,917.32

3.3 Collection rate M06 - Quarter 2

Ndlambe collection levels: 2024/2025

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

Collection Rate	July	Aug	Sep	Oct	Nov	Dec
Monthly	97%	67%	73%	78%	80%	75%
Quarterly			79%			78%

Property rates Income Forgone for 202412

Tariff Code	Tariff Description	Valuation	Tariff	Gross Rates	Rebate %	Second Rebate %	Rebate	Exclusion Limit	Exclusion	Pensioner Rebate	Total Rates Billing
'000182	RES VACANT - 30% PRIV O T REBATE (M)	29213000	0.0119	28969.6	30	0	-8124.29	15000	-1889.76	0	- 10,014.05
'000183	RES VACANT - 30% ECO ESTATE (M)	42558130	0.0119	42203.56	30	0	-11866.57	15000	-2648.64	0	- 14,515.21
'000242	RES - 30% PRIVATE OWNED TOWN RATES MONTHLY	459132000	0.011	420871	30	0	-125395.28	15000	-2887.5	0	- 128,282.78
'000243	RES - 30% ECO-VILLAGE(ESTATE) MONTHLY RATES	45415000	0.011	41630.42	30	0	-12439.66	15000	-165	0	- 12,604.66
'000245	RATES PUBLIC SERVICE INFRA MONTHLY	18202143	0.0122	18506.68	100	0	-18506.68		0	0	- 18,506.68
'000246	100% PRIVATE ROAD REBATE	450007	0.0122	457.5	100	0	-457.5		0	0	- 457.50
'000247	MUNICIPAL OWNED PROPERTY RATES	363668523	0.0122	369729.84	100	0	-369729.84		0	0	- 369,729.84
'000248	PLACE OF PUBLIC WORSHIP/CHURCH	99759540	0.0122	101422.24	100	0	-101422.24		0	0	- 101,422.24
'000249	PUBLIC BENEFIT ORGANISATION	97500	0.0122	99.13	100	0	-99.13		0	0	- 99.13
'000270	45% PENSIONERS/DISABLED RATES REB	43171000	0.011	39573.39	45	0	0	15000	-495	0	- 495.00
'000271	35% PENSIONERS/DISABILITY RATES	19584000	0.011	17951.99	35	0	0	15000	-192.5	0	- 192.50
'000272	25% PENSIONERS/DISABILITY RATES	17532000	0.011	16071.01	25	0	0	15000	-206.25	0	- 206.25
'002200	MONTHLY RATES INDIGENT BUSINESS	1622000	0.0122	1649.04	100	0	0	15000	0	-1649.04	- 1,649.04
'002280	RESIDENTIAL RATES MONTHLY (INDIGENT)	471704904	0.011	432396.37	100	0	0	15000	-65556.33	-366840.04	- 432,396.37
TOTAL Property rates Income Forgone=(L4:L16)											- 1,080,557.20

3.4 Insurance report M06 - Quarter 2

The report seeks to give a clear background on insurance claims and current claim status for the financial period 2024/2025 2nd 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 OB891/07/2024 PORT ALFRED	12/07/2024	31/07/2024	FLEET 265	BRUNO'S PANELBEATERS R 17 710.83	AIP378081 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 71/07/2024	26/07/2024	31/07/2024		BAY TECHNOLOGIES R 14 287.90	AIP378011 AON001-00095784	PROPERTY LOSS	
3	FINANCE IT DEPT	IT MANAGER'S VEHICLE TAILGATEWINDOW WASBROKEN AND LAPTOP WAS STOLLEN AT 3 UPPER ORANGE ST, GARDENS, CAPE TOWN	CASE 899/08/2024 PORT ALFRED	10/08/2024	20/08/2024			AIP379569 AON001-00097522	PROPERTY LOSS	REJECTION OF CLAIM RE LOOKED AND CLAIM PAID
4	COMMUNITY PROTECTION NATURE CONSERVATION	DRIVER OF HHN377EC MAZDA LDV BUMPED A DIRT BIN AT DUCK POND	CASE 617/08/2024 PORT ALFRED	09/08/2024	20/08/2024	FLEET 211	BRUNO'S PANELBEATERS R 12 498.03	AIP379514 AON001-00097482	MOTOR VEHICLE	
5	MUNICIPAL MANAGER	SUB-SUBSIDISED VEHICLE REG HXF879EC FRONT WINDSCREEN BROKEN		19/08/2024		SUBSIDISED VEHICLE	PG GLASS	AIP379573	WINDSCREEN FRONT	
6	INFRASTRUCTURE WATERWORKS	HBF570EC TOYOTA HILUX WAS HIT ON THE RIGHT SIDE WHEN WANTING TO TURN RIGHT AND JHH615EC OVERTOOK HIM ATHERSTONE RD	CASE AR 14/08/2024 PORT ALFRED	16/08/2024	02/09/2024	FLEET 96	BRUNO'S PANELBEATERS R 27 939.33	AIP380385 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 2351/08/2024 PORT ALFRED	28/08/2024	16/09/2024	FLEET 264	BRUNO'S PANELBEATERS R 21 336.65	AIP381747 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 10/09/2024 PORT ALFRED	09/09/2024	23/09/2024	FLEET 96	BRUNO'S PANELBEATERS R 89 268.35	AIP382272 AON001- 00100982	MOTOR VEHICLE	
9	INFRASTRUCTURE PMU SUBSIDIZED VEHICLE	HXD242EC 3.2 D/CAB FORD RANGER	ZIPUNZANA POLICE STATION BETWEEN MOUNT COKE AND ZWELITSHA TOWNSHIP	13/09/2024	26/09/2024	SUB- SIDIZED VEHICLE	BRUNO'S PANELBEATERS R 143 505.07	AIP382563 AON001- 00101347	MOTOR VEHICLE	
10	INFRASTRUCTURE -ROADS	KDY710EC BATHURST ROAD / R67 NEXT TO TAXI RANK HIT RIGHT LAMP AND CORNER OF BUMPER	NEMATO POLICE STATION CST AMOOOLS CASE 03/09/2024	18/09/2024	10/10/2024	FLEET224	BRUNO'S PANELBEATERS R 7 792.09	AIP384438 AON001- 00102910 CLGRMUM- 903940	MOTOR VEHICLE	BRUNO'S PANERLBEATERS
11	INFRASTRUCTURE -ROADS	CGT788EC BELL FRONT END LOADER DRIVER SIPHIWO GAYIYA BRAKES FAILED AND BUMPED TOYOTA COROLLA	PORT ALFRED CASE NO 02/10/2024	04/10/2024	17/10/2024	FLEET 124	NO DAMAGE			
12	FINANCE - INCOME	JLL113EC TOYOTA COROLLA FRONT END LOADER BRAKES FAILED AND BUMPED INTO TOYOTA COROLLA	PORT ALFRED CASE NO 02/10/2024	04/10/2024	17/10/2024	FLEET 195	BRUNO'S PANELBEATERS R 11 773.93	AIP385293 - AON001- 00103514		
13	SUBSIDIZED VEHICLE	000NCPEC VOLKSWAGEN AMAROK D/CAB 2019 SPU MANAGER	NEMATO POLICE STATION AR 02/10/2024	23/10/2024	25/10/2024	SUB- SIDIZED VEHICLE	BRUNO'S PANELBEATERS R 54 235.50	AIP386771 AON-		

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14	INFRASTRUCTURE WATERWORKS	FPL659EC ISUZU FTR 850 WATER DRIVER PARKED BEHIND FLEET 298 IN MUNICIPAL YARD WHEN VEHICLE RAN FORWARD AND HIT FLEET 298	PORT ALFRED CASE NUMBER 15/10/2024	18/10/2024	30/10/2024	FLEET 145	NO DAMAGE TO VEHICLE	AIP387348-AON001-00104935	CLAIM CLOSURE 13/11/2024
15	INFRASTRUCTURE WATERWORKS	KKD466EC TOYOTA HILUX GD6 DRIVER WAS BUMPED BY FLEET145 FROM BACK WHILE STATIONERT	PORT ALFRED CASE 145/10/2024	18/10/2024	30/10/2024	FLEET298	BRUNO'S PANELBEATERS R 7 846.84	AIP387312-AON001-00104936	VEHICLE AUTHORIZED TO BRUNO'S 26/11/2024
16	COMMUNITY PROTECTION HEALTH INSPECTOR	HTG277EC TOYOTA LDV DRIVER REVERSED AND DID NOT SEE VEHICLE BEHIND HER SHE HIT FPB162EC	ALEXANDRIA CASE 05/10/2024	16/10/2024	31/10/2024	FLEET 111	NO DAMAGE TO MUNICIPAL VEHICLE	AIP 389598 AON001-00106596	
17	INFRASTRUCTURE BUILDING INSPECTOR	JVL343EC TOYOTA HILUX DRIVER I WAS REVERSING AND HIT INTO D VAN BREDAM DAMAGED HER BUMPER LB31BNGP	PORT ALFRED CASE NO 24/10/2024	25/10/2024	15/11/2024	FLEET 203	NO DAMAGE TO MUNICIPAL VEHICLE	AIP390171 AON001-00106997 CLGRMUM 904372	
18	INFRASTRUCTURE ROADS	JVL336EC TOYOTA HILUX DRIVER REVERSED IN RAIN AND HIT A VW POLO HTM372ECDRIVER AT CIVIC CENTRE	PORT ALFRED CASE 05/11/2024	05/11/2024	22/11/2024	FLEET 202	BRUNO'S PANELBEATERS R 3 233.66	THIRD PARTY AIP392044 AON001-00108614-CLGRMUM-905006	
19	INFRASTRUCTURE ROADS	JYJ734EC UD CRONER DRIVER NEAR TAXCI RANK NEMATO HIT A BICYCLE AND PASSENGER GOT INJURED	NEMATO POLICE STATION CASE 55/10/2024	26/10/2024	22/11/2024	FLEET 274	NO DAMAGE	AIP 391116 AON001-00107835	
20	SUBSIDIZED VEHICLE	JSH638EC 2022 VW POLO							
21	FINANCE INCOME	LAPTOP STOLLEN OF MR BULUMKO QULUBA INCOME DEPT	ZWELITSHA POLICE STATION CASE 19/1/2025 TEL 040-6551925	31/12/2024	07/01/2025				

- The above outlines the claims that were reported to Gaudrisk insurance company. The municipality has paid the insurance premiums of R1,935 million for quarter 2 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 M06 - Quarter 2

3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2024 to 31 December 2024 and the expenditure amounted to approximately R14,635,293.34 with 123 instances identified (including historical ongoing expenditure from previous contracts and expenditure recorded from identified Auditor General findings).

A breakdown of the IE identified includes the following

- 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 ongoing expenditure
- AGSA 2324 FY findings noted in the Audit Report from the last audit period.

The two tables below provide a summary by the type of IE and by the department.

IRREGULAR EXPENDITURE FOR THE PERIOD JULY 2024 – DECEMBER 2024		
DEPARTMENT	NO OF TRANSACTIONS	SUM OF TRANSACTIONS
Community Services	28	R1,690,773.16
Corp Services	8	R428,831.83
Finance	11	R148,446.16
Infrastructure	174	R30,031,895.04
Municipal Manager	4	R47,659.00
Grand Total	225	R32,347,605.19

IRREGULAR EXPENDITURE FOR THE PERIOD SEPTEMBER 2024 – DECEMBER 2024		
DEPARTMENT	NO OF TRANSACTIONS	SUM OF TRANSACTIONS
Community Services	23	R1,056,098.66
Corp Services	2	R93,025.56
Finance	4	R58,038.20
Infrastructure	97	R13,428,130.92
Municipal Manager	1	R0.00
Grand Total	127	R14,635,293.34

3.6.2 Fruitless and wasteful expenditure

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

INV DATE	SUPPLIER/ CREDITOR	COMMENT	PMNT NUMBER	INVOICE	DESCRIPTI ON OF PAYMENT	TOAL 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

- 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 11%, 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	Oct	Nov	Dec	Total	
Alexandria	Purchases(kWh)	489,109.25	490,852.75	456,125.75	405,762.50	423,177.25	392,295.25	2,657,322.75	
	Total Sales	368,570.53	401,760.14	382,141.13	328,159.91	454,670.67	331,428.88	2,266,731.27	
	Sales(kWh)- Mun. Readings	150,241.00	175,155.00	175,247.00	124,926.00	254,495.00	117,833.00	997,897.00	
	Sales (kWh)- CDR Readings	17,137.91	27,284.13	17,137.91	11,480.50	10,677.16	9,570.07	93,287.69	
	Prepaid (kWh)	176,651.80	174,781.20	165,216.40	167,213.60	164,958.70	179,486.00	1,028,307.70	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	147,238.88	
	Unmeterd - pumps	-	-	-	-	-	-	-	
	Lost (kWh)	120,538.72	89,092.61	73,984.62	77,602.59	31,493.42	60,866.37	390,591.48	
	Loss %	25%	18%	16%	19%	-7%	16%	15%	
	Port Alfred	Purchases(kWh)	2,910,842.86	3,073,765.95	2,934,308.34	2,726,268.76	2,843,363.67	2,783,461.16	17,272,010.74
Total Sales		2,380,165.03	2,832,281.89	2,615,385.12	2,557,152.67	2,579,113.77	2,542,287.74	15,506,386.22	
Sales(kWh)- Mun. Readings		996,792.96	1,137,595.00	973,635.00	950,108.00	922,494.00	822,723.00	5,803,347.96	
Sales(kWh)- CDR Readings		526,949.45	862,212.48	842,305.00	788,622.46	842,852.16	808,556.13	4,671,497.68	

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	Prepaid (kWh)	764,432.90	740,484.70	707,455.40	726,432.50	721,777.90	819,018.90	4,479,602.30
	Unmetered - streetlights(kwh)	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	446,259.21
	Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	105,679.08
	Lost (kWh)	530,677.83	241,484.06	318,923.22	169,116.09	264,249.90	241,173.42	1,765,624.52
	Loss %	18%	8%	11%	6%	9%	9%	10%
	Purchases(kWh)	3,399,952.11	3,564,618.70	3,390,434.09	3,132,031.26	3,266,540.92	3,175,756.41	19,929,333.49
Overall	Total Sales	2,748,735.56	3,234,042.03	2,997,526.24	2,885,312.59	3,033,784.45	2,873,716.63	17,773,117.50
	Sales(kWh)- Mun. Readings	1,147,033.96	1,312,750.00	1,148,882.00	1,075,034.00	1,176,989.00	940,556.00	6,801,244.96
	Sales(kWh)- CDR Readings	544,087.37	889,496.61	859,442.92	800,102.96	853,529.32	818,126.20	4,764,785.37
	Prepaid (kWh)	941,084.70	915,265.90	872,671.80	893,646.10	886,736.60	998,504.90	5,507,910.00
	Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	593,498.09
	Total Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	105,679.08
	Lost (kWh)	651,216.55	330,576.67	392,907.85	246,718.67	232,756.47	302,039.78	2,156,215.99
	Loss %	19%	9%	12%	8%	7%	10%	11%

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IWA WATER BALANCE SPREADSHEET

Baseline determination: Municipal Water Services

Province		<i>Eastern Cape</i>												WSA		
District Municipality		<i>Sarah Baartman District Municipality</i>												Yes		
Municipality		<i>Ndlambe Local Municipality</i>				Municipal Code										Category
Water Supply System		<i>All systems</i>												B1		
Water Supply System No. (1,2,3...)		<i>1,2,3,4,5 and 6</i>		Total Number of Water Supply Systems				<i>0</i>								
Settlements		<i>Port Alfred, Bathurst, Kleinemonde / Seafields, Kenton on Sea, Bushmans River Mouth, Canon Rocks, Boknes and Alexandria</i>												ANNUAL TOTAL		
		Month	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25		
Input Data	Population served	No	88 871	88 871	88 871	88 871	88 871	88 871	0	0	0	0	0	0	44 436	
	Households served	No	24 784	24 784	24 784	24 784	24 784	54 784	0	0	0	0	0	0	14 892	
	Connections - total	No	22 068	22 068	22 068	22 068	22 068	22 068	0	0	0	0	0	0	11 034	
	Connections - metered	No	16 573	16 573	16 573	16 573	16 573	16 573	0	0	0	0	0	0	8 287	
	Domestic	No	16 573	16 573	16 573	16 573	16 573	16 573	0	0	0	0	0	0	8 287	
	Non-domestic	No	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Connections - unmetered	No	5 495	5 495	5 495	5 495	5 495	5 495	0	0	0	0	0	0	2 748	
	Households / connection	No	1,1	1,1	1,1	1,1	1,1	2,5	0,0	0,0	0,0	0,0	0,0	0,0	1,3	
	Length of mains	km	490	490	490	490	490	490	0	0	0	0	0	0	0	
	Connections / km	No / km	45	45	45	45	45	45								
	Average system pressure	m	24	24	24	24	24	24	0	0	0	0	0	0	12	
	Time system pressurised	%	83%	83%	83%	83%	83%	83%	0%	0%	0%	0%	0%	0%	41%	
	Apparent losses	%	11%	11%	11%	11%	11%	11%	0%	0%	0%	0%	0%	0%	6%	
	Consumer meter age	%	6%	6%	6%	6%	6%	6%	0%	0%	0%	0%	0%	0%	3%	
Illegal connections	%	2%	2%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%	1%		
Data transfer	%	3%	3%	3%	3%	3%	3%	0%	0%	0%	0%	0%	0%	2%		
r Balance Calculations	System input volume	kl/month	341 035	345 881	337 503	348 615	349 560	357 434	0	0	0	0	0	0	2 080 028	
	Own sources	kl/month	199 938	204 858	200 570	207 945	210 742	219 165	0	0	0	0	0	0	1 243 218	
	Other sources	kl/month	141 097	141 023	136 933	140 670	138 818	138 269	0	0	0	0	0	0	836 810	
	Authorised Consumption	kl/month	244 460	225 809	236 532	239 714	249 117	254 515	0	0	0	0	0	0	1 450 147	
	Billed authorised	kl/month	240 381	220 702	229 798	232 880	241 979	243 846	0	0	0	0	0	0	1 409 586	
	Billed metered	kl/month	240 381	220 702	229 798	232 880	241 979	243 846	0	0	0	0	0	0	1 409 586	
	Domestic	kl/month	240 381	220 702	229 798	232 880	241 979	243 846	0	0	0	0	0	0	1 409 586	
	Non-domestic	kl/month	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Export volume	kl/month	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Billed unmetered	kl/month	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Unbilled authorised	kl/month	4 079	5 107	6 734	6 834	7 138	10 669	0	0	0	0	0	0	40 561	
Unbilled metered	kl/month	4 079	5 107	6 734	6 834	7 138	10 669	0	0	0	0	0	0	40 561		

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Water	Unbilled unmetered	kl/month	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Water Losses	kl/month	96 575	120 072	100 971	108 901	100 443	102 919	0	0	0	0	0	0	0	0	629 881
	Commercial / Apparent losses	kl/month	10 623	13 208	11 107	11 979	11 049	11 321	0	0	0	0	0	0	0	0	34 643
	Physical / Real losses	kl/month	85 952	106 864	89 864	96 922	89 394	91 598	0	0	0	0	0	0	0	0	595 238
	UARL	kl/month	16 041	16 041	16 041	16 009	16 009	16 009	0	0	0	0	0	0	0	0	16 029
	Potential real loss saving	kl/month	69 911	90 823	73 823	80 913	73 386	75 589	0	0	0	0	0	0	0	0	579 208
	Revenue water	kl/month	240 381	220 702	229 798	232 880	241 979	243 846	0	0	0	0	0	0	0	0	1 409 586
	Non-Revenue water	kl/month	100 654	125 179	107 705	115 735	107 581	113 588	0	0	0	0	0	0	0	0	670 442
Source of information																	
Comments																	

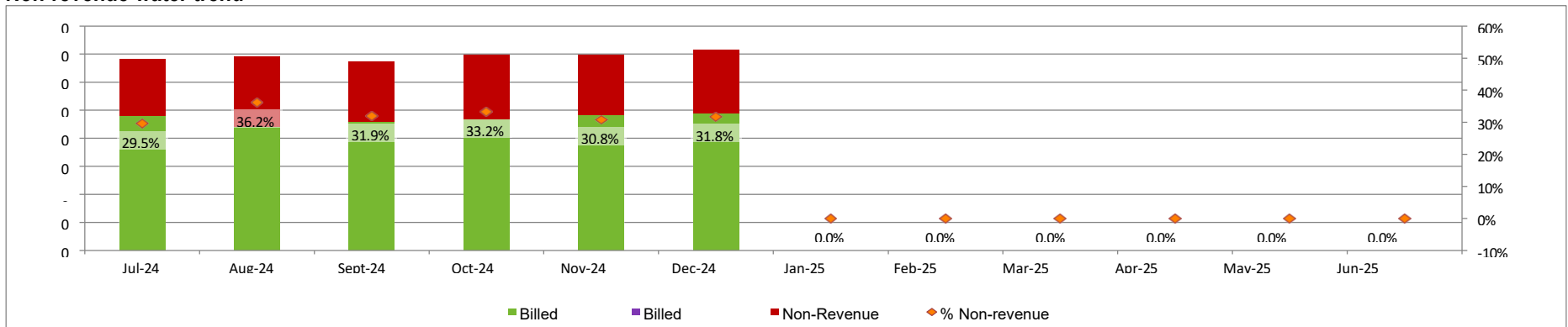
Note : All underlined values have been calculated using trends and / or averages based on previous years.

	Month	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	TOTAL	
Key performance indicators	Indicator as % of system input volume														
	% Revenue water	70,5%	63,8%	68,1%	66,8%	69,2%	68,2%	No data	No data	No data	No data	No data	No data	67,8%	
	% Non-revenue water	29,5%	36,2%	31,9%	33,2%	30,8%	31,8%	No data	No data	No data	No data	No data	No data	No data	32,2%
	% Water Losses	28,3%	34,7%	29,9%	31,2%	28,7%	28,8%	No data	No data	No data	No data	No data	No data	No data	30,3%
	System input volume unit consumption														
	Litres / capita / day	126	128	125	129	129	132	No data	No data	No data	No data	No data	No data	No data	128
	m ³ / household / month	14	14	14	14	14	7	No data	No data	No data	No data	No data	No data	No data	12
	m ³ / connection / month	15	16	15	16	16	16	No data	No data	No data	No data	No data	No data	No data	16
	Authorised Unit Consumption														
	Litres / capita / day	90	84	88	89	92	94	No data	No data	No data	No data	No data	No data	No data	89
	m ³ / household / month	10	9	10	10	10	5	No data	No data	No data	No data	No data	No data	No data	8
	m ³ / connection / month	11	10	11	11	11	12	No data	No data	No data	No data	No data	No data	No data	11
	Domestic (& ND) m ³ / connection / month	11	10	11	11	11	12	No data	No data	No data	No data	No data	No data	No data	11
	Non-domestic m ³ / connection / month	No data	No data	No data	No data	No data	No data	No data	No data	No data	No data	No data	No data	No data	No data
	Water loss indicators														
	Litres / capita / day	36	44	37	40	37	38	No data	No data	No data	No data	No data	No data	No data	39
	m ³ / household / month	4	5	4	4	4	2	No data	No data	No data	No data	No data	No data	No data	4
	m ³ / connection / month	4	5	5	5	5	5	No data	No data	No data	No data	No data	No data	No data	5
	UARL : Losses (litres / connection / day)	2	2	2	2	2	2	No data	No data	No data	No data	No data	No data	No data	4
	CARL : Losses (litres / connection / day)	11	13	11	12	11	11	No data	No data	No data	No data	No data	No data	No data	148
Infrastructure Leakage Index (ILI)	5,4	6,7	5,6	6,1	5,6	5,7	No data	No data	No data	No data	No data	No data	No data	37,1	
CARL : Losses (m ³ / km mains / day)	5,8	7,2	6,0	6,5	6,0	6,1	No data	No data	No data	No data	No data	No data	No data	No data	

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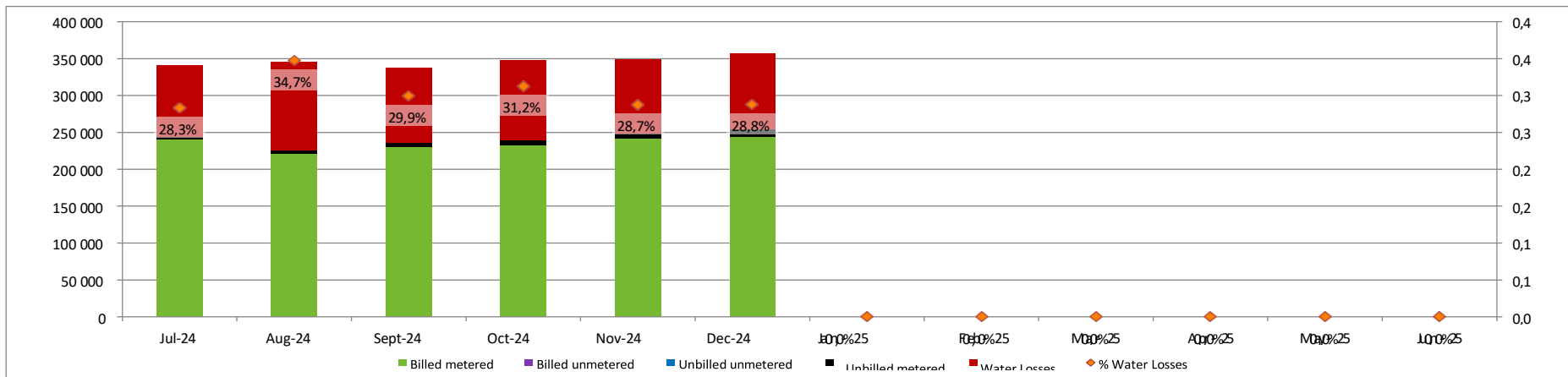
System Input Volume = 0,357	Authorised consumption = 0,255	Billed authorised = 0,244	Billed metered = 0,244	Revenue water = 0,244
	Water losses = 0,103	Unbilled authorised = 0,011	Unbilled metered = 0,011	Non-revenue water = 0,114
		Apparent losses = 0,011	Apparent losses = 0,011	
	Real Losses = 0,092	Real Losses = 0,092		

Non-revenue water trend

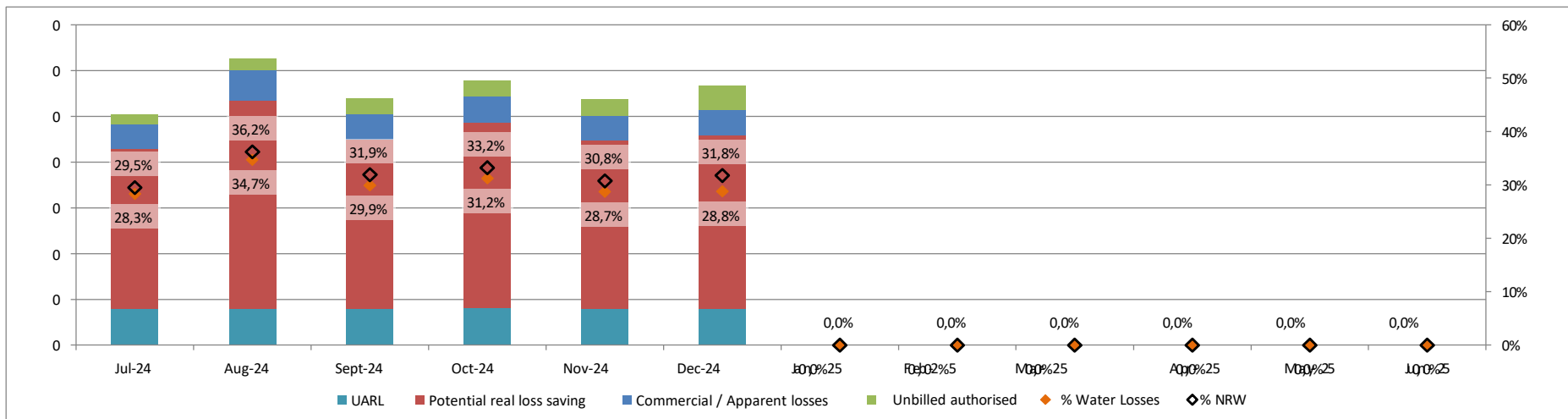


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Water loss trend



Components of water trend



3.8 Cost containment report M06 - Quarter 2

Measures	Year to date Budget '000 '000 2025	Q1 Year TD Actual 2024	Q1 Year TD Actual 2025	Q1 Savings 2024	Q2 Year TD Actual 2024	Q2 Year TD Actual 2025	Q1 Savings 2025	Q2 Savings 2025
Use of Consultants	35,432	7,578	7,658	2,069	8,284	8,046	27,774	25,317
Vehicles used for political office- bearers	0	0	0	0	0		0	0
Travel and subsistence	3,199	489	603	324	442	328	2,596	2,547
Domestic accommodation (Included with Travel)	1,725	408	362	20	262	213	1,363	1,492
Sponsorships. Events	5,446	202	1,478	217	801	1004	3,968	4,225
Catering	1,524	305	305	-143	260	258	1,219	1,409
Entertainment MM, CFO, Mayor, and Technical Manager	205	17	46	34	24	57	159	114
Communication	3,729	779	865	202	988	995	2,864	2,532
Total	51,064	9,778	11,317	2,723	11,061	10,901	39,747	37,440

- 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.

Virement Report

The total virements (shifting of funds) made for the 2nd quarter amounted to R4,063 million compared to the virements done in Quarter 2 of 2024 R116,841 million. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	NOTES1	NOTES2	SEGMENT_DESCRIPTION
202409	Moving Funds	(25,000.00)	The Vote Was Not Budgeted and We Are Urgently	Need To Use The Vote.	Buildings Maintenance 7020
202409	Moving Funds	(24,000.00)	The transfer is needed:	No funds were allocated for the software licenses.	Consultant Services
202409	Moving Funds	(182,600.00)	The air transport segment does not have enough funds and	There is a trip to China that needs to be catered for.	Inventory Consumable: Material and Supplies
202409	Moving Funds	(20,000.00)	HR department will be having training for operators thus a need	Arises for provision for water and catering.	Job Evaluation Organisational
202410	Virement	(80,000.00)	Budget less than anticipated to support SMME'S		Rural Development Sustainable Economic Opportunity
202410	Virement	(50,000.00)	Budget less than anticipated to support SMME'S		Artists and performers
202410	Virement	(130,000.00)	Budget less than anticipated to support SMME support		SMME Support: Transport
202411	Moving Funds	(7,500.00)	The budgeted amount for diesel was not enough;	Hence there's a need for transfer.	Library week District Catering
202412	Insufficient Funds	(132,245.40)	The segment was previously budgeted for and the funds are exhausted.	The virement is necessary as the system licence is needed.	IGG Consultant Project Management
202412	Virement	(100,000.00)	Insufficient funds to continue with service delivery		Roads Premix and Quarry Materials West
202410	Virement	(40,000.00)	The demand for sports and cash donations exceeded the allocated	Budget and there were savings from the mayor's cup catering	Disability Catering
202410	Virement	(60,000.00)	The demand for sports and cash donations exceeded the allocated	Budget and there were savings from the mayor's cup catering	Mayors' Cup Catering
202411	Virement	(30,000.00)	The virement is undertaken to facilitate the refurbishment of	Debilitating in town planning and addition of few more to accommodate	Acquisition: Transport Assets
202411	Virement	(180,000.00)	The budget that was allocated in not sufficient to pay the last	Invoice on the payment schedule	Appeal Hearing Appeal Board Remuneration
202411	Virement	(7,000.00)	Additional funds are required to cover anticipated catering costs;	Therefore, a transfer of funds in necessary	Catering Services
202411	Virement	(90,000.00)	Insufficient budget to continue with service delivery hire charges ran	Out of budget, communities still need water delivered into the tanks	Pipeworks: Pumpstation 1 Horseshoe
202411	Virement	(30,000.00)	Insufficient budget to continue with service delivery hire charges ran	Out of budget, communities still need water delivered into the tanks	Pipeworks: Wellington Dam

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202411	Virement	(50,000.00)	Insufficient budget to continue with service delivery hire charges ran	Out of budget, communities still need water delivered into the tanks	Pipe Works: Pumpstation 3
202411	Virement	(30,000.00)	Insufficient budget to continue with service delivery hire charges ran	Out of budget, communities still need water delivered into the tanks	Pipework: Pumpstation 2
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 maintenance segment to	Cater for the building of office in station hill sports field;	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
202410	Moving Funds	(3,000.00)	No budget was allocated for incidental cost segment	Hence there's a need for this transfer.	Ovvio System
202411	Virement	(130,000.00)	There are no funds on these above segments; therefore, the transfer of	Funds is necessary to cater for the above segments	Acquisition: Transport Assets
202411	Virement	(10,000.00)	A casual has been contracted to assist the finance department with	Disposal of documents. The process of disposal is taking longer than	Hygiene Services: Steiner
202412	Virement	(100,000.00)	There are no funds in grass cutting services vote to cater for grass	Cutting service facilities; therefore, the transfer of funds is	Hire Charges
202412	Moving Funds	(85,000.00)	There was not enough budget for the signboards.		Maintenance of buildings and facilities
202412	Virement	(200,000.00)	Insufficient budget to pay casuals for the festive season		Motor Vehicle Maintenance
202409	Virement	(7,000.00)	There is no budget allocated for maintenance of assets. The ford	Ranger used for distribution of gels needs new tires.	Transport without Operator: Own Transport
202411	Virement	(20,000.00)	Insufficient funds on segment; furthermore, the segment needs to	Be used urgently.	Contractors: Maintenance of Buildings and Facilities
202411	Virement	(20,000.00)	There are insufficient funds in personnel and labour segment and a	Casual employee needs to be paid; hence the virement is necessary.	Transportation of Strain Animals
202411	Virement	(4,000.00)	The casual segment has insufficient funds and a casual need to be	Paid	Hire Charges
202411	Virement	(4,000.00)	Payment of casual		Catering
202409	Moving Funds	(500,000.00)	Funds were allocated to the wrong segment and now	We have to move it to the segment that has a payroll number.	Personnel and Labour
202409	Moving Funds	(134,000.00)	The budgeted amount for hire charges is not enough and the	Department has to use external sanitation trucks to service the	Maintenance of Unspecified Assets
202409	Moving Funds	(13,500.00)	There are insufficient funds on reserve to cater for maintenance	Of motor vehicle fleet 212; hence the transfer is necessary.	Maintenance of Unspecified Assets

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202409	Moving Funds	(84,600.00)	The budgeted amount for hire charges is not enough and the	Department has to use external sanitation trucks to service the	Maintenance of Unspecified Assets
202410	Virement	(80,000.00)	The vote was budgeted, and we urgently need to use the vote		Acquisition: Transport Assets
202411	Virement	(2,000.00)	There is insufficient budget on fire service on other transport	Provider to cater for the shuttle - Mr M Sauls so the transfer of	Maintenance Buildings Facilities
202411	Virement	(200,000.00)	The vote was not budgeted, and we urgently need to use it		Maintenance: Street Highmast
202411	Virement	(100,000.00)	The vote was not budgeted, and we urgently need to use it		Maintenance: Highmast PSP REQ
202412	Moving Funds	(22,000.00)	The transfer of funds is necessary to cater for gate	Installation in Mamityi Gidana stadium.	Acquisition: Furniture and Equipment
202412	Moving Funds	(100,000.00)	There are no funds available for grass cutting; hence there's a need	For a transfer	Maintenance of Tools Furniture and Equipment
202412	Moving Funds	(3,000.00)	Water tank pump has no budget available		Acquisition: Furniture and Office Equipment
202409	Virements	(120,000.00)	Funds needed for informal settlement		Consultant Land and Quantity Surveyors
202409	Virement	(60,000.00)	Funds needed to purchase water fittings		Inventory Consumables Standard Rated
202410	Virement	(6,000.00)	Facilitate full application fee for additional blue flags		Maintenance of Machinery and Equipment
202410	Virement	(92,000.00)	Facilitate full application fee for additional blue flags		Maintenance of Machinery and Equipment
202410	Virement	(6,000.00)	There is no budget allocated for hire charges for 2024/2025		Consumables Standard Rated
202410	Virement	(20,000.00)	To pay casual working on project 500 ward 3		Hire Charges
202411	Virement	(25,000.00)	Funds needed for pre-marketing of electrification of 50	Houses in Alexandria	Engineering Service
202411	Virement	(4,000.00)	Procure building material for the Kariega slip away		Maintenance Equipment
202410	Moving Funds	(3,000.00)	The are no funds available for insurance claims to third parties.		Consumables: Standard Rated
202410	Insufficient Funds	(8,000.00)	There are insufficient funds in the small animal pound to cater for	The purchase of lursen bales; therefore, the transfer of funds	Consumables Standard Rated
202410	Virement	(100,000.00)	There is insufficient budget on maintenance of sports field to cater	For the building of the store and office at Stationhill sports field so	Co-operative: Grass Cutting
202411	Virement	(50,000.00)	A transfer of funds is necessary as there were insufficient funds	Available for grass cutting services	Hire Charges

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202411	Virement	(15,000.00)	The segment was previously budgeted, but the funds are insufficient	Furthermore, the segment needs to be used for management of	Engineering Service
202411	Virement	(30,000.00)	The segment was previously budgeted, but the funds are insufficient	Furthermore, the segment needs to be used for management of	Hire Charges
202411	Virement	(25,000.00)	The segment was previously budgeted, but the funds are insufficient	Furthermore, the segment needs to be used for management of	Own Transport
202411	Virement	(20,000.00)	The segment was previously budgeted, but the funds are insufficient	Furthermore, the segment needs to be used for management of	Accommodation
202411	Moving Funds	(60,000.00)	The demand for cash donation is more than the allocated budget.	The activities for a men's forum are less than what was anticipated.	Men's Forum: Cash Donations
202411	Virement	(25,000.00)	Funds needed for urgent removal of temporal structure for the needy		Catering

3.9 SCOA Roadmap M06 - Quarter 2

2024/2025 Mscoa Implementation Road Map - Quarter 2	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)					
• Compilation of the IDP on system and automated alignment to budget	No	ActionIT 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: Simamkele Mbenga-Smaile

2024/2025 Mscoa Implementation Road Map - Quarter 2	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
• Requestions	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

2024/2025 Mscoa Implementation Road Map - Quarter 2	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
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
• Tariff structure and design on the system	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• POS / Direct Receipting 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 ATTP 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

2024/2025 Mscoa Implementation Road Map - Quarter 2	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
General Ledger					
•configurations or parameters.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•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					
•Receipting 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 Mscoa Implementation Road Map - Quarter 2	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
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

2024/2025 Mscoa Implementation Road Map - Quarter 2	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
•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
• 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
• Provide for the asset maintenance plan and the integration between the maintenance budget	No		Yes		Budget & Treasury Manager: Unathi Xako
•Unbundling of assets	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset recognition	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset physical verification	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset Impairments	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset disposals	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Assessment of RUL	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Insurance register	Yes		N/A	01/07/2024	Budget & Treasury Manager: Unathi Xako
Human resources /Payroll					
•Configurations or parameters	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

2024/2025 Mscoa Implementation Road Map - Quarter 2	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
• 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
• Employee record management	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
• 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
• 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
• 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
• 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
• 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
Expenditure (Creditors)					
•Configurations or parameters	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Raising of accruals	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

2024/2025 Mscoa Implementation Road Map - Quarter 2	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
• Direct Invoice payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Sundry Payments (generated from payroll, billing or manual S&T payments)	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Credit & Debit notes.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Generation of Reports. (Creditors Age Analysis and CR data string, accrual listing, etc.)	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Reporting					
•Generate A,B and C schedules	Yes	Sub-system seamless intergration	N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
• Generation of audit data strings (PAUD, AUDA, RAUD) from the system	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• Capturing of the adjustment journal entries (emanating from the audit) into the Core Financial System	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• The municipality's ability to drill down from AFS business module to ledger and sub-ledger	No	Manually			Budget & Treasury Manager: Unathi Xako
• Integration of AFS module to core system if a 3rd party AFS module is used.	Yes	Caseware sub-system	N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
•Roll-over the closing balance from M12 into period 13 and M01 of the new financial year?	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

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



I Adv. **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certifies that the monthly budget statement report and supporting documentation for quarter 2 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

DATE