

# NDLAMBE LOCAL MUNICIPALITY



## SECTION 52(d) MONITORING REPORT: 2024/2025

REPORTING PERIOD: 3<sup>rd</sup> QUARTER

**TABLE OF CONTENTS**

Glossary of Terms

Introduction.....5

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

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

1.1 Summary /overview.....6

1.2 Financial performance.....8

1.3 Capital expenditure.....12

1.4 Financial position.....13

1.5 Cash flow statement.....15

**PART 2: SUPPORTING TABLES.....17**

2.1 Debtor’s age analysis.....17

2.2 Aged creditors.....18

2.3 Investment portfolio.....19

2.4 Transfers and grants receipts.....20

2.5 Transfers and grants expenditure.....21

2.6 Councillor’s and staff benefits.....23

2.7 Actuals and revised targets for cash receipts.....24

2.8 Capital expenditure trend.....26

2.9 Capital expenditure on new assets by class.....27

2.10 Capital expenditure on renewal of existing assets by class.....30

2.11 Expenditure on repairs and maintenance.....33

2.12 Depreciation by asset class.....36

2.13 Capital expenditure on upgrading of existing assets by asset class.....39

**PART 3: SUPPORTING INFORMATION.....42**

3.1 Indigent Households.....42

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

3.3 Collection rate.....47

3.4 Insurance.....48

3.5 irregular, fruitless and wasteful expenditure.....49

3.6 Electricity and water losses.....51

3.7 Cost containment.....54

3.8 Virements Report.....55

3.9 mSCOA road map.....58

Quality certification.....67

## **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 3 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 - M09 - Quarter 3**

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	146,672	177,996	177,996	39,664	128,890	133,497	(4,607)	-3%	177,996
Service charges	192,625	226,197	226,197	57,906	173,824	160,696	13,128	8%	226,197
Investment revenue	12,244	10,858	10,858	2,130	8,452	8,143	308	4%	10,858
Transfers and subsidies - Operational	136,763	226,609	277,727	42,416	183,558	234,512	(50,955)	-22%	277,727
Other own revenue	34,475	37,020	37,020	10,339	31,475	27,837	3,638	13%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>522,779</b>	<b>678,680</b>	<b>729,798</b>	<b>152,454</b>	<b>526,197</b>	<b>564,685</b>	<b>(38,488)</b>	<b>-7%</b>	<b>729,798</b>
Employee costs	197,970	204,080	204,450	48,423	153,822	153,387	435	0%	204,450
Remuneration of Councillors	8,482	8,573	8,688	2,209	6,566	6,476	90	1%	8,688
Depreciation and amortisation	54,001	51,434	51,434	10,443	31,973	38,576	(6,602)	-17%	51,434
Interest	8,295	9,501	9,501	30	89	89	(0)	0%	9,501
Inventory consumed and bulk purchases	144,278	137,669	140,707	34,797	102,958	106,329	(3,371)	-3%	140,707
Transfers and subsidies	4,304	5,368	5,765	1,265	3,828	4,614	(785)	-17%	5,765
Other expenditure	199,825	272,812	320,232	44,601	160,055	253,754	(93,699)	-37%	320,232
<b>Total Expenditure</b>	<b>617,154</b>	<b>689,438</b>	<b>740,778</b>	<b>141,768</b>	<b>459,291</b>	<b>563,224</b>	<b>(103,933)</b>	<b>-18%</b>	<b>740,778</b>
<b>Surplus/Deficit</b>	<b>(94,375)</b>	<b>(10,758)</b>	<b>(10,980)</b>	<b>10,686</b>	<b>66,906</b>	<b>1,461</b>	<b>65,445</b>	<b>4479%</b>	<b>(10,980)</b>
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	210,975	42,853	127,462	143,294	(15,833)	-11%	210,975
Transfers and subsidies - capital (in-kind)	517	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b>	<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>	<b>49,612</b>	<b>34%</b>	<b>199,994</b>
<b>Surplus/ (Deficit) for the year</b>	<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>	<b>49,612</b>	<b>34%</b>	<b>199,994</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>121,103</b>	<b>140,494</b>	<b>215,175</b>	<b>41,987</b>	<b>122,657</b>	<b>154,882</b>	<b>(32,225)</b>	<b>-21%</b>	<b>215,175</b>
Capital transfers recognised	109,708	126,521	201,202	40,563	116,060	141,316	(25,256)	-18%	201,202
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	<b>11,348</b>	<b>13,973</b>	<b>13,973</b>	<b>1,423</b>	<b>6,597</b>	<b>13,566</b>	<b>(6,969)</b>	<b>-51%</b>	<b>13,973</b>
<b>Total sources of capital funds</b>	<b>121,057</b>	<b>140,494</b>	<b>215,175</b>	<b>41,987</b>	<b>122,657</b>	<b>154,882</b>	<b>(32,225)</b>	<b>-21%</b>	<b>215,175</b>
<b>Financial position</b>									
Total current assets	374,886	383,562	397,728		455,354				397,728
Total non-current assets	1,497,933	1,534,141	1,661,668		1,580,480				1,661,668
Total current liabilities	373,643	311,680	357,300		348,689				357,300
Total non-current liabilities	135,403	132,686	144,816		135,462				144,816
Community wealth/Equity	<b>1,357,351</b>	<b>1,473,337</b>	<b>1,557,281</b>		<b>1,551,684</b>				<b>1,557,281</b>
<b>Cash flows</b>									
Net cash from (used) operating	176,233	142,376	219,573	67,073	134,050	153,880	19,829	13%	219,573
Net cash from (used) investing	125,265	(148,425)	(234,948)	(27,953)	(133,949)	(166,586)	(32,636)	20%	(234,948)
Net cash from (used) financing	(1,121)	(758)	1,188	(398)	(677)	(729)	(52)	7%	1,188
<b>Cash/cash equivalents at the month/year end</b>	<b>367,613</b>	<b>132,603</b>	<b>125,338</b>	<b>-</b>	<b>138,947</b>	<b>126,090</b>	<b>(12,857)</b>	<b>-10%</b>	<b>125,336</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	35,233	19,350	14,518	11,447	11,314	11,358	9,748	212,999	325,968
<b>Creditors Age Analysis</b>									
Total Creditors	3,613	19	-	-	-	-	-	-	3,631

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 3<sup>rd</sup> quarter is R526,197 million and the year-to-date budget of R564,685 million and this reflects a negative variance of R38,488 million which is -7%. The year-to-date collection rate for the 3<sup>rd</sup> quarter ending is 77% vs the prior year quarter 2 of 79%.

**Operating Expenditure:**

The year-to-date operational expenditure for the 3<sup>rd</sup> quarter is R459,291 million, and the year-to-date budget is R563,224 million. This reflects a variance of R103,933 million for the 3<sup>rd</sup> quarter, ending in March, which is -18% which translates to utilization of 82%.

**Capital Expenditure:**

The year-to-date capital expenditure for the 3<sup>rd</sup> quarter ending in March is R122,657 million and the year-to-date capital grants transferred are R116,060 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](http://www.treasury.gov.za)).

**Surplus/Deficit:**

Taking the above into consideration, the net operating surplus for the 3<sup>rd</sup> quarter ending in March is R66,906 million compared to prior year quarter 3 that was reflecting R25,610 million. The net operating surplus/deficit is made after deducting the total operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded. The net operating surplus margin for the 3<sup>rd</sup> quarter ending in March is 13% 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 March amount to R325,968 million compared to the prior year quarter 3 that was reflecting R276,386 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 3<sup>rd</sup> quarter ending in March reflect at R3,631 million compared to prior year quarter 3 that reflected at R353 thousand. The group of creditors outstanding is trade creditors, Auditor General and Pensions/Retirement.

**1.2 FINANCIAL PERFORMANCE**

**EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M09 - Quarter 3**

Description	Ref	2023/24	Budget Year 2024/25								
		Audited	Original	Adjusted	Quarter 3	Year TD actual	Year TD	YTD	YTD %	Full Year	
<b>R thousands</b>		1									
<b>Revenue - Functional</b>											
<b>Governance and administration</b>		<b>228,303</b>	<b>290,813</b>	<b>290,813</b>	<b>66,760</b>	<b>235,897</b>	<b>241,514</b>	(5,616)	-2%	<b>290,813</b>	
Executive and council		2,065	4,576	4,576	0	4,587	4,576	11	0%	4,576	
Finance and administration		225,738	286,237	286,237	66,616	230,866	236,938	(6,072)	-3%	286,237	
Internal audit		500	-	-	143	444	-	444	0	-	
<b>Community and public safety</b>		<b>19,527</b>	<b>84,998</b>	<b>137,645</b>	<b>19,372</b>	<b>44,431</b>	<b>106,436</b>	(62,005)	-58%	<b>137,645</b>	
Community and social services		3,345	3,445	4,541	546	1,978	3,862	(1,883)	-49%	4,541	
Sport and recreation		10,459	249	249	154	1,222	187	1,035	555%	249	
Public safety		2,272	77	946	(444)	174	927	(752)	-81%	946	
Housing		2,015	79,215	129,897	18,636	39,408	99,487	(60,080)	-60%	129,897	
Health		1,436	2,013	2,013	479	1,648	1,973	(325)	-16%	2,013	
<b>Economic and environmental services</b>		<b>28,291</b>	<b>26,750</b>	<b>63,071</b>	<b>6,748</b>	<b>42,671</b>	<b>36,773</b>	5,898	16%	<b>63,071</b>	
Planning and development		6,369	7,300	5,816	2,324	6,185	3,991	2,194	55%	5,816	
Road transport		20,709	17,602	55,406	4,407	35,557	31,395	4,162	13%	55,406	
Environmental protection		1,212	1,849	1,849	18	929	1,386	(458)	-33%	1,849	
<b>Trading services</b>		<b>365,559</b>	<b>398,286</b>	<b>444,920</b>	<b>101,706</b>	<b>327,835</b>	<b>320,015</b>	<b>7,821</b>	<b>2%</b>	<b>444,920</b>	
Energy sources		98,124	114,288	114,288	28,116	86,565	85,912	652	1%	114,288	
Water management		115,541	89,661	102,678	31,879	102,600	63,370	39,230	62%	102,678	
Waste water management		114,981	140,320	173,938	27,915	93,164	130,220	(37,056)	-28%	173,938	
Waste management		36,914	54,017	54,017	13,796	45,507	40,513	4,994	12%	54,017	
<b>Other</b>	4	<b>1,821</b>	<b>4,323</b>	<b>4,323</b>	<b>722</b>	<b>2,824</b>	<b>3,242</b>	<b>(418)</b>	<b>-13%</b>	<b>4,323</b>	
<b>Total Revenue - Functional</b>	2	<b>643,501</b>	<b>805,171</b>	<b>940,772</b>	<b>195,307</b>	<b>653,659</b>	<b>707,980</b>	<b>(54,321)</b>	<b>-8%</b>	<b>940,772</b>	
<b>Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>163,381</b>	<b>168,182</b>	<b>164,039</b>	<b>33,587</b>	<b>115,457</b>	<b>128,126</b>	(12,669)	-10%	<b>164,039</b>	
Executive and council		45,577	51,983	51,992	9,743	33,370	40,145	(6,775)	-17%	51,992	
Finance and administration		109,156	107,145	102,967	22,504	74,893	80,221	(5,328)	-7%	102,967	
Internal audit		8,648	9,054	9,080	1,340	7,194	7,760	(566)	-7%	9,080	
<b>Community and public safety</b>		<b>45,250</b>	<b>133,864</b>	<b>186,310</b>	<b>30,960</b>	<b>77,286</b>	<b>149,426</b>	(72,139)	-48%	<b>186,310</b>	
Community and social services		11,486	17,233	17,893	2,595	8,948	13,932	(4,983)	-36%	17,893	
Sport and recreation		15,287	18,197	18,347	4,999	14,287	13,944	343	2%	18,347	
Public safety		12,234	12,727	13,939	3,082	9,627	10,225	(598)	-6%	13,939	
Housing		4,170	82,967	133,550	19,586	42,595	109,342	(66,747)	-61%	133,550	
Health		2,072	2,739	2,580	698	1,830	1,984	(154)	-8%	2,580	
<b>Economic and environmental services</b>		<b>96,246</b>	<b>95,398</b>	<b>94,172</b>	<b>23,657</b>	<b>75,817</b>	<b>73,175</b>	2,642	4%	<b>94,172</b>	
Planning and development		33,370	29,834	28,515	8,157	26,626	22,857	3,768	16%	28,515	
Road transport		60,351	62,838	62,946	14,834	47,345	48,163	(818)	-2%	62,946	
Environmental protection		2,525	2,726	2,711	666	1,847	2,155	(308)	-14%	2,711	
<b>Trading services</b>		<b>308,957</b>	<b>288,644</b>	<b>292,884</b>	<b>52,927</b>	<b>188,694</b>	<b>209,928</b>	<b>(21,233)</b>	<b>-10%</b>	<b>292,884</b>	
Energy sources		126,326	118,450	122,747	31,929	90,197	90,112	85	0%	122,747	
Water management		100,798	91,881	91,881	19,631	56,097	69,582	(13,484)	-19%	91,881	
Waste water management		34,432	31,136	31,136	(7,005)	18,047	21,869	(3,822)	-17%	31,136	
Waste management		47,401	47,177	47,120	8,372	24,353	28,365	(4,012)	-14%	47,120	
<b>Other</b>		<b>3,321</b>	<b>3,350</b>	<b>3,373</b>	<b>637</b>	<b>2,037</b>	<b>2,570</b>	<b>(533)</b>	<b>-21%</b>	<b>3,373</b>	
<b>Total Expenditure - Functional</b>	3	<b>617,154</b>	<b>689,438</b>	<b>740,778</b>	<b>141,768</b>	<b>459,291</b>	<b>563,224</b>	<b>(103,933)</b>	<b>-18%</b>	<b>740,778</b>	
<b>Surplus/ (Deficit) for the year</b>		<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>	<b>49,612</b>	<b>34%</b>	<b>199,994</b>	

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

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 3	Year TD actual	Year TD	YTD	YTD %	Full Year
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	2,048	4,576	4,576	–	4,581	4,576	5	0.1%	4,576
Vote 2 - MUNICIPAL MANAGER		517	–	–	143	450	–	450	0	–
Vote 3 - CORPORATE SERVICES		4,366	3,733	4,829	741	2,283	4,150	(1,867)	-45.0%	4,829
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	56,491	14,384	47,432	42,832	4,600	10.7%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	7,116	379	4,915	5,555	(640)	-11.5%	7,116
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	364,845	53,243	174,726	264,935	(90,210)	-34.0%	364,845
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	114,288	28,116	86,565	85,912	652	0.8%	114,288
Vote 8 - WATER WORKS		115,541	89,661	102,678	31,879	102,600	63,370	39,230	61.9%	102,678
Vote 9 - FINANCIAL SERVICES		224,683	285,949	285,949	66,421	230,108	236,650	(6,542)	-2.8%	285,949
Vote 10 -		0	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	<b>2</b>	<b>643,501</b>	<b>805,171</b>	<b>940,772</b>	<b>195,307</b>	<b>653,659</b>	<b>707,980</b>	<b>(54,321)</b>	<b>-7.7%</b>	<b>940,772</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	13,522	14,510	14,556	3,406	10,753	11,031	(278)	-2.5%	14,556
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	48,880	8,318	31,442	39,189	(7,747)	-19.8%	48,880
Vote 3 - CORPORATE SERVICES		40,391	39,499	40,882	7,533	27,094	32,152	(5,059)	-15.7%	40,882
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	80,923	17,599	51,100	54,094	(2,995)	-5.5%	80,923
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,082	28,913	30,348	6,335	21,763	22,826	(1,063)	-4.7%	30,348
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,743	204,837	254,239	34,851	132,683	200,134	(67,451)	-33.7%	254,239
Vote 7 - ELECTRICITY SERVICES		126,326	118,450	122,747	31,929	90,197	90,112	85	0.1%	122,747
Vote 8 - WATER WORKS		100,798	91,881	91,881	19,631	56,097	69,582	(13,484)	-19.4%	91,881
Vote 9 - FINANCIAL SERVICES		53,657	60,922	56,322	12,167	38,163	44,104	(5,941)	-13.5%	56,322
Vote 10 -		7	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>617,154</b>	<b>689,438</b>	<b>740,778</b>	<b>141,768</b>	<b>459,291</b>	<b>563,224</b>	<b>(103,933)</b>	<b>-18.5%</b>	<b>740,778</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>	<b>49,612</b>	<b>34.3%</b>	<b>199,994</b>

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.
- Electricity services reflects unauthorised expenditure of R85 thousand.
- The other votes do not reflect unauthorised expenditure as at end of 30 March 2025.

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		92,197	112,636	112,636	27,250	84,810	84,608	202	0%	112,636
Service charges - Water		59,338	65,125	65,125	17,884	50,266	39,761	10,505	26%	65,125
Service charges - Waste Water Management		18,928	19,782	19,782	5,703	16,951	14,837	2,114	14%	19,782
Service charges - Waste management		22,161	28,654	28,654	7,070	21,796	21,490	306	1%	28,654
Sale of Goods and Rendering of Services		3,694	3,743	3,743	964	2,705	2,807	(103)	-4%	3,743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,656	9,222	9,222	3,842	10,417	6,917	3,500	51%	9,222
Interest from Current and Non Current Assets		12,244	10,858	10,858	2,130	8,452	8,143	308	4%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,080	1,150	1,150	247	767	863	(96)	-11%	1,150
Licence and permits		1,821	4,323	4,323	722	2,824	3,242	(418)	-13%	4,323
Operational Revenue		2,396	1,448	1,448	491	1,376	1,158	218	19%	1,448
<b>Non-Exchange Revenue</b>										
Property rates		146,672	177,996	177,996	39,664	128,890	133,497	(4,607)	-3%	177,996
Surcharges and Taxes		8,212	7,287	7,287	1,570	5,123	5,465	(342)	-6%	7,287
Fines, penalties and forfeits		401	418	418	113	342	313	29	9%	418
Licence and permits		1,314	1,991	1,991	37	1,141	1,493	(352)	-24%	1,991
Transfers and subsidies - Operational		136,763	226,609	277,727	42,416	183,558	234,512	(50,955)	-22%	277,727
Interest		4,603	7,437	7,437	1,612	5,149	5,578	(429)	-8%	7,437
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		577	-	-	739	1,618	-	1,618	0	-
Other Gains		722	-	-	2	12	-	12	0	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>522,779</b>	<b>678,680</b>	<b>729,798</b>	<b>152,454</b>	<b>526,197</b>	<b>564,685</b>	<b>(38,488)</b>	<b>-7%</b>	<b>729,798</b>
<b>Expenditure By Type</b>										
Employee related costs		197,970	204,080	204,450	48,423	153,822	153,387	435	0%	204,450
Remuneration of councillors		8,482	8,573	8,688	2,209	6,566	6,476	90	1%	8,688
Bulk purchases - electricity		96,280	88,969	91,896	23,453	68,825	67,897	928	1%	91,896
Inventory consumed		47,998	48,701	48,811	11,344	34,133	38,432	(4,299)	-11%	48,811
Debt impairment		58,337	7,972	7,972	-	-	7,156	(7,156)	-100%	7,972
Depreciation and amortisation		54,001	51,434	51,434	10,443	31,973	38,576	(6,602)	-17%	51,434
Interest		8,295	9,501	9,501	30	89	89	(0)	0%	9,501
Contracted services		89,793	174,514	225,575	26,621	107,939	180,331	(72,392)	-40%	225,575
Transfers and subsidies		4,304	5,368	5,765	1,265	3,828	4,614	(785)	-17%	5,765
Irrecoverable debts written off		21	24,591	24,591	5,477	8,067	15,227	(7,160)	-47%	24,591
Operational costs		46,749	65,735	62,094	11,111	38,995	51,040	(12,045)	-24%	62,094
Losses on Disposal of Assets		4,907	-	-	1,388	5,031	-	5,031	0	-
Other Losses		17	-	-	4	23	-	23	0	-
<b>Total Expenditure</b>		<b>617,154</b>	<b>689,438</b>	<b>740,778</b>	<b>141,768</b>	<b>459,291</b>	<b>563,224</b>	<b>(103,933)</b>	<b>-18%</b>	<b>740,778</b>
<b>Surplus/(Deficit)</b>		<b>(94,375)</b>	<b>(10,758)</b>	<b>(10,980)</b>	<b>10,686</b>	<b>66,906</b>	<b>1,461</b>	<b>65,445</b>	<b>4479%</b>	<b>(10,980)</b>
Transfers and subsidies - capital (monetary allocations)		120,205	126,491	210,975	42,853	127,462	143,294	(15,833)	-11%	210,975
Transfers and subsidies - capital (in-kind)		517	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>			<b>199,994</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>			<b>199,994</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>			<b>199,994</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>26,347</b>	<b>115,733</b>	<b>199,994</b>	<b>53,539</b>	<b>194,368</b>	<b>144,755</b>			<b>199,994</b>

**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 March is R526,197 million and the year-to-date budget of R564,685 million and this reflects a negative variance of R38,488 million which is -7%.

The service charges monthly projections are not adjusted correctly, the system is not capable of making monthly adjustment projections. The table therefore outlines the correct year-to-date budget per

service. The overperformance of 14% in wastewater management was primarily due to under-budgeting of sewerage charges and pump-out fees associated with the removal of wastewater. Actual costs in these areas exceeded projections, leading to a variance against the initial budget.

Description	Original Budget	Adjusted budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Budget Variance	YTD variance %
Electricity	112,636	112,636	8,664	84,810	84,608	202	0%
Waste Management	28,654	28,654	2,350	21,796	21,490	306	1%
Wastewater Management	19,782	19,782	1,793	16,951	14,837	2,114	14%
Water	65,125	50,380	5,512	50,266	48,581	1,685	3%
<b>Grand Total</b>	<b>226,197</b>	<b>211,452</b>	<b>18,319</b>	<b>173,824</b>	<b>169,516</b>	<b>4,307</b>	<b>18%</b>

It must be noted other miscellaneous items, i.e licences and permits, other revenue, non-exchange interest on receivables reflects exorbitant variances due to unrealistic projections.

#### Operating Expenditure:

- The year-to-date operational expenditure at the end of March is R459,291 million, and the year-to-date budget is R563,224 million. This reflects an underspending of -103,933 million which is -18%.
- Inventory consumed reflects an underspending of -11%
- Depreciation and amortization reflects a 17% at the end of March against the year-to-date budget of R38,432. 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 40%. 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. Fewer bad debts have been written off compared to what was anticipated.
- Operational costs are all other expenses, which reflects the variance of 24% at the end of March. 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 March is R66,906 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.
- It must be noted that the capital transfers that are funding capita projections are excluded.

### 1.3 CAPITAL EXPENDITURE

#### EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M09 - Quarter 3

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 3	Year TD actual	Year TD	YTD	YTD %	Full Year
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		745	-	-	-	7	-	7	0	-
Vote 2 - MUNICIPAL MANAGER		491	254	254	122	220	254	(35)	-14%	254
Vote 3 - CORPORATE SERVICES		991	3,700	3,700	184	270	3,735	(3,465)	-93%	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	1,938	38	541	2,555	(2,014)	-79%	1,938
Vote 5 - COMMUNITY AND PROTECTION SERVICES		12,042	-	1,665	73	1,575	848	727	86%	1,665
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	166,651	33,450	87,338	126,170	(38,832)	-31%	166,651
Vote 7 - ELECTRICITY SERVICES		558	1,169	7	-	-	705	(705)	-100%	7
Vote 8 - WATER WORKS		26,548	10,891	40,244	8,118	32,686	19,909	12,776	64%	40,244
Vote 9 - FINANCIAL SERVICES		1,114	715	715	2	21	707	(686)	-97%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	121,103	140,494	215,175	41,987	122,657	154,882	(32,225)	-21%	215,175
<b>Total Capital Expenditure</b>		<b>121,103</b>	<b>140,494</b>	<b>215,175</b>	<b>41,987</b>	<b>122,657</b>	<b>154,882</b>	<b>(32,225)</b>	<b>-21%</b>	<b>215,175</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2,468</b>	<b>3,225</b>	<b>2,289</b>	<b>183</b>	<b>390</b>	<b>2,952</b>	<b>(2,562)</b>	<b>-87%</b>	<b>2,289</b>
Executive and council		1,188	254	254	122	227	254	(27)	-11%	254
Finance and administration		1,231	2,971	2,035	61	163	2,698	(2,535)	-94%	2,035
Internal audit		48	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>13,131</b>	<b>2,500</b>	<b>4,645</b>	<b>235</b>	<b>2,220</b>	<b>3,527</b>	<b>(1,307)</b>	<b>-37%</b>	<b>4,645</b>
Community and social services		896	2,500	2,539	162	191	2,516	(2,324)	-92%	2,539
Sport and recreation		9,604	-	1,347	73	1,334	545	789	145%	1,347
Public safety		2,622	-	759	-	694	466	228	49%	759
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>17,663</b>	<b>17,895</b>	<b>59,491</b>	<b>3,987</b>	<b>33,188</b>	<b>34,762</b>	<b>(1,574)</b>	<b>-5%</b>	<b>59,491</b>
Planning and development		277	475	415	29	54	405	(351)	-87%	415
Road transport		17,385	17,420	59,076	3,959	33,133	34,357	(1,224)	-4%	59,076
Environmental protection		-	-	-	-	1	-	1	0	-
<b>Trading services</b>		<b>87,663</b>	<b>116,875</b>	<b>148,702</b>	<b>37,581</b>	<b>86,837</b>	<b>113,603</b>	<b>(26,766)</b>	<b>-24%</b>	<b>148,702</b>
Energy sources		558	1,169	7	-	-	705	(705)	-100%	7
Water management		26,548	10,891	40,244	8,118	32,686	19,909	12,776	64%	40,244
Waste water management		57,199	102,114	107,140	29,463	54,151	90,767	(36,616)	-40%	107,140
Waste management		3,358	2,700	1,311	-	-	2,222	(2,222)	-100%	1,311
Other		180	-	48	-	22	38	(17)	-43%	48
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>121,103</b>	<b>140,494</b>	<b>215,175</b>	<b>41,987</b>	<b>122,657</b>	<b>154,882</b>	<b>(32,225)</b>	<b>-21%</b>	<b>215,175</b>
<b>Funded by:</b>										
National Government		63,792	60,792	68,937	12,273	55,128	56,538	(1,410)	-2%	68,937
Provincial Government		41,951	64,382	130,873	28,728	59,605	83,386	(23,781)	-29%	130,873
District Municipality		2,12	-	45	(488)	-	45	(45)	-100%	45
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		9	1,347	1,347	50	1,327	1,347	(20)	-1%	1,347
		1,835	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>109,708</b>	<b>126,521</b>	<b>201,202</b>	<b>40,563</b>	<b>116,060</b>	<b>141,316</b>	<b>(25,256)</b>	<b>-18%</b>	<b>201,202</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		11,348	13,973	13,973	1,423	6,597	13,566	(6,969)	-51%	13,973
<b>Total Capital Funding</b>		<b>121,057</b>	<b>140,494</b>	<b>215,175</b>	<b>41,987</b>	<b>122,657</b>	<b>154,882</b>	<b>(32,225)</b>	<b>-21%</b>	<b>215,175</b>

## 1.4 FINANCIAL POSITION

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		139,523	132,403	112,340	138,611	112,340
Trade and other receivables from exchange transactions		38,220	54,095	60,789	91,436	60,789
Receivables from non-exchange transactions		24,341	45,084	51,554	34,121	51,554
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,439	1,537	1,681	1,272	1,681
VAT		169,845	149,579	169,845	189,242	169,845
Other current assets		1,519	865	1,519	671	1,519
<b>Total current assets</b>		<b>374,886</b>	<b>383,562</b>	<b>397,728</b>	<b>455,354</b>	<b>397,728</b>
<b>Non current assets</b>						
Investments		46	45	46	44	46
Investment property		242,891	258,541	241,711	236,602	241,711
Property, plant and equipment		1,254,942	1,275,464	1,419,876	1,343,785	1,419,876
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	0	0	0
Intangible assets		53	91	35	49	35
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>1,497,933</b>	<b>1,534,141</b>	<b>1,661,668</b>	<b>1,580,480</b>	<b>1,661,668</b>
<b>TOTAL ASSETS</b>		<b>1,872,819</b>	<b>1,917,702</b>	<b>2,059,396</b>	<b>2,035,834</b>	<b>2,059,396</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		973	0	0	29	0
Consumer deposits		2,828	2,877	3,043	2,837	3,043
Trade and other payables from exchange transactions		82,844	67,212	81,236	50,509	81,236
Trade and other payables from non-exchange transactions		106,074	79,963	81,114	87,348	81,114
Provision		15,051	16,146	18,036	18,036	18,036
VAT		162,888	145,481	173,870	189,930	173,870
Other current liabilities		2,985	–	–	–	–
<b>Total current liabilities</b>		<b>373,643</b>	<b>311,680</b>	<b>357,300</b>	<b>348,689</b>	<b>357,300</b>
<b>Non current liabilities</b>						
Financial liabilities		(0)	–	(0)	59	(0)
Provision		73,320	77,465	82,733	73,320	82,733
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		62,083	55,221	62,083	62,083	62,083
<b>Total non current liabilities</b>		<b>135,403</b>	<b>132,686</b>	<b>144,816</b>	<b>135,462</b>	<b>144,816</b>
<b>TOTAL LIABILITIES</b>		<b>509,046</b>	<b>444,365</b>	<b>502,115</b>	<b>484,151</b>	<b>502,115</b>
<b>NET ASSETS</b>	2	<b>1,363,773</b>	<b>1,473,337</b>	<b>1,557,281</b>	<b>1,551,683</b>	<b>1,557,281</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,357,351	1,473,337	1,557,281	1,551,684	1,557,281
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,357,351</b>	<b>1,473,337</b>	<b>1,557,281</b>	<b>1,551,684</b>	<b>1,557,281</b>

- The above table outlines that community wealth amounts to R1,551,684 billion, total liabilities R484,151 million and the total assets R2,035,834 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 March 1.3 ~~-vs-~~ the norm of 1.5-2:1, the ratio means that the municipality might experience difficulties on paying back its short-term liabilities (debt and payables/creditors) with its short-term assets (cash, inventory, and receivables/debtors). To improve the ratio the municipality must ensure that it cuts down on expenditure that will yield to a decrease on outstanding creditors, reduce its debtor's book, and ensure that inventory is converted into cash quicker through being efficient on rendering service delivery.

### 1.6 CASHFLOW STATEMENT

EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M09 - March

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		135,655	152,712	151,539	13,082	122,767	89,082	33,685	38%	152,712
Service charges		208,903	216,639	218,148	14,955	146,697	126,373	20,324	16%	216,639
Other revenue		39,875	48,807	69,255	55	59,748	28,471	31,277	110%	48,807
Government - operating		223,486	226,609	276,632	34,803	164,168	132,189	31,980	24%	226,609
Government - capital Interest		203,739	126,491	180,397	61,495	121,722	73,786	47,936	65%	126,491
Dividends		6,893	10,858	19,282	823	9,305	6,334	2,971	47%	10,858
		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(595,899)	(642,908)	(702,025)	55,860	(490,530)	(375,030)	115,500	-31%	(642,908)
Finance charges		(196)	(89)	(89)	30	(89)	(52)	37	-71%	(89)
Transfers and Grants		(4,114)	(5,168)	(5,337)	-	-	(3,015)	(3,015)	100%	(5,168)
<b>NET CASH FROM / (USED) OPERATING ACTIVITIES</b>		<b>218,342</b>	<b>133,951</b>	<b>207,802</b>	<b>181,104</b>	<b>133,789</b>	<b>78,138</b>	<b>(55,651)</b>	<b>-71%</b>	<b>133,951</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	334	1,618	-	1,618		-
Decrease (Increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(18)	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(189,405)	(148,425)	(234,029)	(9,284)	(135,651)	(86,581)	49,070	-57%	(148,425)
<b>NET CASH FROM / (USED) INVESTING ACTIVITIES</b>		<b>(189,423)</b>	<b>(148,425)</b>	<b>(234,029)</b>	<b>(8,951)</b>	<b>(134,033)</b>	<b>(86,581)</b>	<b>47,452</b>	<b>-55%</b>	<b>(148,425)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short-term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		59	215	215	32	274	125	148	118%	215
<b>Payments</b>										
Repayment of borrowing		(1,477)	(973)	(973)	486	(944)	(568)	376	0%	(973)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,418)</b>	<b>(758)</b>	<b>(758)</b>	<b>518</b>	<b>(670)</b>	<b>(442)</b>	<b>228</b>	<b>-52%</b>	<b>(758)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>27,501</b>	<b>(15,232)</b>	<b>(26,985)</b>	<b>172,671</b>	<b>(914)</b>	<b>(8,885)</b>			<b>(15,232)</b>
Cash/cash equivalents at beginning:		67,235	139,410	139,525		139,527	139,410			139,527
Cash/cash equivalents at month/year end:		94,736	124,178	112,540		138,613	130,525			124,295

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

- Service charges under receipts are informed by the aggregated collection rate of 75% for the 3<sup>rd</sup> quarter ending in March.
- The municipality continues to closely manage and control the cash flow ensuring that monthly commitments i.e., Eskom and salaries etc plus invoices are paid within the due dates.
- The balance reflecting in cash and cash equivalent is dominantly made up of transfers and grants for both operating and capital and internal call account investments.
- Transfers and grants are invested separately in call accounts and the money is withdrawn when there is an invoice that is due for payment.
- *“A cost coverage ratio its purpose is to indicate the municipality’s ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue during that month.*

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

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

## PART 2: SUPPORTING TABLES

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

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,648	5,104	4,508	3,489	3,932	4,286	3,560	58,160	89,687	73,427	(308)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,136	4,121	2,397	1,434	1,370	1,534	1,160	14,818	34,970	20,316	(1,019)	-
Receivables from Non-exchange Transactions - Property Rates	1400	13,081	4,799	2,832	2,124	1,736	1,444	1,320	32,445	59,781	39,069	(1,242)	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,032	1,433	1,367	1,177	1,135	1,092	1,045	23,035	32,316	27,484	(244)	-
Receivables from Exchange Transactions - Waste Management	1600	3,221	1,890	1,568	1,422	1,362	1,301	1,265	32,506	44,536	37,857	(157)	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,583	1,583	1,583	-	-
Interest on Arrear Debtor Accounts	1810	1,966	1,932	1,791	1,760	1,702	1,663	1,357	40,207	52,378	46,689	(12)	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	150	71	55	40	76	39	41	10,245	10,717	10,441	(275)	-
<b>Total By Income Source</b>	<b>2000</b>	<b>35,233</b>	<b>19,350</b>	<b>14,518</b>	<b>11,447</b>	<b>11,314</b>	<b>11,358</b>	<b>9,748</b>	<b>212,999</b>	<b>325,968</b>	<b>256,866</b>	<b>(3,258)</b>	<b>-</b>
<b>2023/24 - totals only</b>		<b>32,851</b>	<b>15,529</b>	<b>12,378</b>	<b>9,345</b>	<b>10,256</b>	<b>8,998</b>	<b>8,571</b>	<b>178,457</b>	<b>276,386</b>	<b>215,627</b>	<b>1</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	455	354	318	291	303	377	141	5,338	7,576	6,450	61	-
Commercial	2300	6,383	3,153	2,139	1,660	1,543	1,500	1,369	36,834	54,582	42,907	(1,045)	-
Households	2400	28,395	15,843	12,061	9,496	9,469	9,481	8,237	170,827	263,809	207,509	(2,273)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>35,233</b>	<b>19,350</b>	<b>14,518</b>	<b>11,447</b>	<b>11,314</b>	<b>11,358</b>	<b>9,748</b>	<b>212,999</b>	<b>325,968</b>	<b>256,866</b>	<b>(3,258)</b>	<b>-</b>

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of March amount to R325,968 million, whereas debtor's account over 90 days reflect at -R3,258 ...0million.

- ❖ The debt breakdown shows that 80,93% of the debt is owed by households and 16,74% relates to debt owed by commercial property owners. Further 16,07% of the debt relates to interest charged on arrear debt.
- ❖ Lastly, Government departments account for 2.32% of the arrears.
- ❖ For further details on the total debt of R335,968 million note that 73.88% or R240,831 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 – M09 - Quarter 3**

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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	21
Bulk Water	0200	-	-	-	-	-	-	-	-	-	33
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,613	19	-	-	-	-	-	-	3,631	298
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3,613</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,631</b>	<b>353</b>

**Creditors:**

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of March reflect at R3,631 million 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 March 2025.**

Code	Creditor Name	Amount
15571	PHEFONG CONSTRUCTION AND PROJECTS 39	-1,493,272.39
16589	PROXA SOUTH AFRICA	-1,115,206.04
16427	BONTIFOR	-904,288.91
03897	KUNGAWO HOLDINGS	-771,459.33
15425	AMAQOCWA CIVILS	-771,459.33
11817	MANDLACHUMA TRADING	-385,729.67
07224	NOKONGO HOLDINGS P	-254,732.50
12944	CDR TECHNICAL (MONTHLY FIXED)	-215,311.40
16489	OLIGO GROUP	-107,847.85
03392	INDLUVO TRADING	-87,208.45
23258	NAMEVA TRADING ENTERPRISE	-87,208.45
08553	SUNSHINE COAST TOU	-82,500.00
03809	KLEINEMONDE TRADING	-81,299.85
12193	MASIPHATHISANE NDLAMBE SOUP	-50,000.00
01479	THE BUILDING COMPANY TRADING	-44,057.06
09583	ENGEN OIL CENTRE	-34,365.45
14444	VUYADLAMIN GENERAL TRADING	-29,980.00
15023	PORT ALFRED PLANT HIRE	-29,970.00
13047	MVUWA GENERAL ENTERPRISE	-29,700.00
16549	JWARHA TRADING	-29,425.00

### 2.3 Supporting Table SC5 - Investment portfolio and Loans – M09 - Quarter 3

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissi on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
FNB		3 Months	Call Account	Yes						16,477	1,071	(23,657)	23,592	17,483
ABSA		Month to Month	Call Account	No						54,544	4,155	(274,439)	275,119	-
Investec		Month to Month	Call Account	No						12,491	593	(17,682)	13,138	8,540
Standard Bank		Month to Month	Call Account	No						50,681	2,774	(53,598)	56,356	-
<b>Municipality sub-total</b>										<b>134,192</b>	<b>8,594</b>	<b>(369,376)</b>	<b>368,205</b>	<b>141,615</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>134,192</b>		<b>(369,376)</b>	<b>368,205</b>	<b>141,615</b>

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in December and this excludes current accounts amounting to R141,615 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 R24,064 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 R23,815 million.

#### Loan Register – M09 – Quarter 3

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 101161	'9005192	1/4/2005	31/03/2025	Y	202503	12.34	(506,538.94)	516,177.09	(29,919.87)		(20,281.72)

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants National</b>	3	132,784	142,182	140,698	34,159	140,698	128,550	12,148	9.5%	140,698
<b>Government:</b>										
Local Government Financial Management		2,650	2,500	2,500	-	2,500	2,500	-		2,500
Grant Municipal Infrastructure Grant		1,598	3,046	1,562	-	1,562	800	761	95.1%	1,562
Equitable Share		128,536	136,636	136,636	34,159	136,636	125,249	11,387	9.1%	136,636
<b>Provincial Government:</b>		76,931	82,573	133,255	8,402	19,994	102,845	(82,851)	-80.6%	133,255
EC Human Settlement		74,181	79,215	129,897	8,402	16,781	99,487	(82,707)	-83.1%	129,897
Libraries and Archives (DSRAC)		2,750	3,358	3,358	-	3,214	3,358	(145)	-4.3%	3,358
<b>District Municipality:</b>		(1,800)	-	824	-	-	824	(824)	-100.0%	824
Public Safety		-	-	824	-	-	824	(824)	-100.0%	824
Public Safety		(1,800)	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		10,043	-	-	-	-	-	-	-	-
Housing Development Agency		10,043	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		217,957	224,754	274,777	42,561	160,692	232,219	(71,527)	-30.8%	274,777
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		58,968	60,792	73,809	60,161	109,786	57,849	51,937	89.8%	73,809
Municipal Disaster Relief Grant		-	-	-	30,000	30,000	-	30,000	0	-
Municipal Infrastructure Grant		28,221	28,192	28,192	4,859	29,567	28,192	1,375	4.9%	28,192
Regional Bulk Infrastructure Grant		3,784	-	13,016	7,734	12,619	5,207	7,412	142.4%	13,016
Water Services Infrastructure Grant		26,962	32,600	32,600	17,568	37,600	24,450	13,150	53.8%	32,600
<b>Provincial Government:</b>		58,350	64,382	105,226	6,892	10,613	67,743	(57,130)	-84.3%	105,226
Municipal Disaster relief Grant		11,250	-	-	251	-	-	-	-	-
Water Infrastructure Grant OTP		3,900	6,987	6,987	3,731	5,352	5,241	111	2.1%	6,987
EC Human Settlement		43,200	57,394	68,348	2,910	5,117	62,503	(57,386)	-91.8%	68,348
Municipal Disaster Relief Grant		-	-	29,891	-	-	-	-145	-	29,891
Libraries and Archives (DSRAC)		-	-	-	-	145	-	(45)	0	-
<b>District Municipality:</b>		2,882	-	45	-	-	45	(45)	-100.0%	45
Public Safety		1,800	-	45	-	-	45	-	-100.0%	45
Public Safety		1,082	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1,486	1,317	1,317	395	1,317	1,317	-	-	1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	395	1,317	1,317	-	-	1,317
<b>Total Capital Transfers and Grants</b>		121,686	126,491	180,397	67,448	121,716	126,954	(5,238)	-4.1%	180,397
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		339,642	351,245	455,174	110,008	282,408	359,173	(76,765)	-21.4%	455,174

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R1,685 million 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 – M09 - Quarter 3**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		4,141	5,546	4,062	1,685	3,769	3,300	469	14.2%	4,062
Local Government Financial Management Grant	3	2,650	2,500	2,500	1,193	2,189	2,500	(311)	-12.4%	2,500
Municipal Infrastructure Grant		1,491	3,046	1,562	492	1,580	800	780	97.4%	1,562
<b>Provincial Government:</b>		57,968	82,573	134,350	6,022	34,727	103,284	(68,557)	-66.4%	134,350
EC Human Settlement		55,207	79,215	129,897	5,496	32,818	99,487	(66,670)	-67.0%	129,897
Libraries and Archives (DSRAC)		2,761	3,358	4,454	527	1,909	3,796	(1,887)	-49.7%	4,454
<b>District Municipality:</b>		-	-	824	(826)	(1,660)	824	(2,484)	-301.4%	824
Public Safety		-	-	824	-	-	824	(824)	-100.0%	824
Environmental Health Subsidy		-	-	-	(826)	(1,660)	-	(1,660)	0	-
<b>Other grant providers:</b>		-	-	-	89	6,690	-	6,690	0	-
Housing Development Agency		-	-	-	89	6,690	-	6,690	0	-
<b>Total Operating Transfers and Grants</b>		<b>62,109</b>	<b>88,118</b>	<b>139,236</b>	<b>6,970</b>	<b>43,527</b>	<b>107,408</b>	<b>(63,882)</b>	<b>-59.5%</b>	<b>139,236</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		71,366	60,792	73,809	14,099	62,818	57,849	4,969	8.6%	73,809
Municipal Infrastructure Grant		28,328	28,192	28,192	4,176	28,830	28,192	638	2.3%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	5,127	11,734	-	11,734	0	-
Water Services Infrastructure Grant		39,253	32,600	45,616	4,796	22,254	29,657	(7,402)	-25.0%	45,616
<b>Provincial Government:</b>		(8,882)	64,382	135,804	29,184	63,295	84,084	(20,788)	-24.7%	135,804
Municipal Disaster Relief Grant		1,224	-	-	218	9,987	-	9,987	0	-
Water Infrastructure Grant OTP		3,900	6,987	6,987	954	5,014	5,241	(227)	-4.3%	6,987
EC Human Settlement		(20,551)	57,394	88,899	28,011	46,948	64,151	(17,203)	-26.8%	88,899
Municipal Disaster Relief Grant		-	-	39,917	-	-	14,692	(14,692)	-100.0%	39,917
Libraries and Archives Grant (DSRAC)		60	-	-	-	-	-	-	-	-
RO Plant Water Treatment COGTA		-	-	-	-	1,346	-	1,346	0	-
Grant Specify (Add grant description)		6,485	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		2,192	-	45	(488)	-	45	(45)	-100.0%	45
Public Safety		-	-	45	-	-	45	(45)	-100.0%	45
Public Safety		2,192	-	-	(488)	-	-	-	-	-
<b>Other grant providers:</b>		1,486	1,317	1,317	58	1,343	1,317	26	2.0%	1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	58	1,343	1,317	26	2.0%	1,317
<b>Total Capital Transfers and Grants</b>		<b>66,161</b>	<b>126,491</b>	<b>210,975</b>	<b>42,853</b>	<b>127,456</b>	<b>143,294</b>	<b>(15,838)</b>	<b>-11.1%</b>	<b>210,975</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>128,270</b>	<b>214,609</b>	<b>350,211</b>	<b>49,823</b>	<b>170,983</b>	<b>250,703</b>	<b>(79,720)</b>	<b>-31.8%</b>	<b>350,211</b>

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 – M09 - Quarter 3

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	YearTD actual	YTD variance	
R thousands						
<b>EXPENDITURE</b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
National Government:		(1,096)	0	(1,096)	-	100%
Provincial Government:		(1,096)	0	(1,096)	-	100%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>(1,096)</b>	<b>0</b>	<b>(1,096)</b>	<b>-</b>	<b>100%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
National Government:		(10,026)	0	(10,026)	-	100%
Provincial Government:		(10,026)	0	(10,026)	-	100%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>(10,026)</b>	<b>0</b>	<b>(10,026)</b>	<b>-</b>	<b>100%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>(11,122)</b>	<b>0</b>	<b>(11,122)</b>	<b>-</b>	<b>100%</b>

**2.6 EC105 Ndlambe - Supporting Table SC8 Councilor's and staff benefits – M09 - Quarter 3**

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,760	5,663	5,880	1,523	4,511	4,334	177	4%	5,880
Pension and UIF Contributions		367	395	388	100	288	293	(6)	-2%	388
Medical Aid Contributions		138	151	144	30	99	110	(11)	-10%	144
Motor Vehicle Allowance		1,360	1,446	1,396	340	1,020	1,064	(44)	-4%	1,396
Cellphone Allowance		856	918	880	216	648	674	(26)	-4%	880
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>8,482</b>	<b>8,573</b>	<b>8,688</b>	<b>2,209</b>	<b>6,566</b>	<b>6,476</b>	<b>90</b>	<b>1%</b>	<b>8,688</b>
<b>% increase</b>	4		<b>1.1%</b>	<b>2.4%</b>						<b>2.4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		6,413	6,960	6,400	1,637	6,125	4,660	1,465	31%	6,400
Pension and UIF Contributions		1,069	1,157	1,157	306	873	868	5	1%	1,157
Medical Aid Contributions		287	312	312	76	228	234	(6)	-2%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	1,091	-	678	1,091	(413)	-38%	1,091
Motor Vehicle Allowance		972	972	973	243	729	730	(1)	0%	973
Cellphone Allowance		123	130	130	31	92	98	(6)	-6%	130
Housing Allowances		132	140	140	33	99	105	(6)	-6%	140
Other benefits and allowances		60	64	64	15	45	48	(3)	-6%	64
Payments in lieu of leave		639	515	515	205	403	386	17	4%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	85	74	199	64	135	211%	85
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>10,826</b>	<b>11,426</b>	<b>10,868</b>	<b>2,621</b>	<b>9,471</b>	<b>8,283</b>	<b>1,188</b>	<b>14%</b>	<b>10,868</b>
<b>% increase</b>	4		<b>5.5%</b>	<b>0.4%</b>						<b>0.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		105,895	123,454	123,586	28,555	85,439	92,788	(7,349)	-8%	123,586
Pension and UIF Contributions		19,795	22,944	22,969	5,290	15,715	17,254	(1,539)	-9%	22,969
Medical Aid Contributions		14,930	17,673	17,682	4,176	11,968	13,269	(1,302)	-10%	17,682
Overtime		13,018	7,843	8,430	3,678	9,372	6,113	3,260	53%	8,430
Performance Bonus		8,978	10,453	10,453	20	9,278	7,851	1,427	18%	10,453
Motor Vehicle Allowance		5,226	5,106	5,102	1,447	4,345	3,868	477	12%	5,102
Cellphone Allowance		320	325	326	81	240	246	(6)	-2%	326
Housing Allowances		491	507	528	123	919	392	527	134%	528
Other benefits and allowances		4,191	3,191	3,289	1,083	3,150	2,435	715	29%	3,289
Payments in lieu of leave		921	245	205	196	490	168	322	192%	205
Long service awards		2,540	18	103	185	739	43	696	1604%	103
Post-retirement benefit obligations		10,158	-	-	717	2,126	-	2,126	#DIV/0!	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	910	251	570	677	(107)	-16%	910
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>187,144</b>	<b>192,654</b>	<b>193,583</b>	<b>45,802</b>	<b>144,351</b>	<b>145,103</b>	<b>(753)</b>	<b>-1%</b>	<b>193,583</b>
<b>% increase</b>	4		<b>2.9%</b>	<b>3.4%</b>						<b>3.4%</b>
<b>Total Parent Municipality</b>		<b>206,451</b>	<b>212,653</b>	<b>213,139</b>	<b>50,632</b>	<b>160,388</b>	<b>159,862</b>	<b>525</b>	<b>0%</b>	<b>213,139</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										

- 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.
- Performance bonus reflecting on other municipal staff relates to the 13<sup>th</sup> 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 – M09**

Description	Ref	July	August	September	October	November	December	January	February	March	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
<b>R thousands</b>	1												
<b><u>Cash Receipts By Source</u></b>													
Property rates		15,027	13,625	8,300	19,457	13,544	12,797	13,551	13,384	13,082	152,712	161,875	171,587
Service charges - electricity revenue		9,314	10,017	6,980	14,879	9,709	9,272	10,009	10,957	8,653	108,158	114,755	122,213
Service charges - water revenue		3,281	3,241	1,901	4,816	3,189	3,000	3,195	3,805	3,405	62,248	66,990	72,128
Service charges - sanitation revenue		1,167	1,116	682	1,748	1,195	1,023	1,111	1,243	1,042	18,883	20,927	22,365
Service charges - refuse		1,762	1,984	1,114	2,696	1,845	1,737	1,889	1,866	1,854	27,350	28,090	28,976
Rental of facilities and equipment		46	41	41	85	172	181	164	57	55	1,260	1,337	1,424
Interest earned - external investments		1,669	2,046	922	1,055	853	631	858	449	823	10,858	11,520	12,269
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		18	10	10	33	8	7	17	13	19	399	423	451
Licences and permits		1,166	1,000	1,079	1,214	1,186	1,390	2,006	1,198	899	6,613	7,016	7,472
Agency services		–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating		59,386	2,509	7,200	4,714	938	45,555	7,786	1,277	34,803	226,609	152,925	157,838
Other revenue		4,586	4,790	17,144	(4,807)	6,499	4,805	9,033	3,712	1,873	40,535	26,428	26,593
<b>Cash Receipts by Source</b>		<b>97,419</b>	<b>40,379</b>	<b>45,373</b>	<b>45,889</b>	<b>39,139</b>	<b>80,397</b>	<b>49,620</b>	<b>37,959</b>	<b>66,509</b>	<b>655,625</b>	<b>592,286</b>	<b>623,316</b>
<b><u>Other Cash Flows by Source</u></b>													
Transfer receipts - capital		25,142	330	12,374	6,000	5,058	5,621	2,910	2,791	61,495	125,174	55,633	63,736
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	1,317	–	–
Proceeds on disposal of PPE		–	69	365	155	181	110	154	251	334	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–
Increase or decrease in consumer deposits		27	37	23	32	39	26	24	32	32	215	73	239
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–
Change in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Receipts by Source</b>		<b>122,588</b>	<b>40,815</b>	<b>58,136</b>	<b>52,076</b>	<b>44,417</b>	<b>86,154</b>	<b>52,708</b>	<b>41,033</b>	<b>128,370</b>	<b>782,331</b>	<b>647,992</b>	<b>687,291</b>

Quarterly Performance Report Sec 52(d) Q2

<b>Cash Payments by Type</b>	15,682	16,288	17,815	16,677	18,290	27,085	18,321	17,321	16,871	208,137	219,764	231,807
Employee related costs	677	677	677	677	989	695	805	711	711	8,933	9,499	10,103
Remuneration of councillors	–	–	59	–	–	–	–	–	30	89	–	115,611
Interest paid	10,786	12,900	14,611	11,212	9,203	9,783	8,704	9,469	8,806	102,314	108,461	58,817
Bulk purchases - Electricity	5,804	8,635	3,300	4,666	4,502	5,030	5,154	3,951	4,636	52,397	55,352	111,851
Acquisition - Water & other inventory	8,919	10,197	5,466	11,249	6,386	9,830	6,034	12,307	16,408	200,670	107,538	–
Contracted services	–	–	–	–	–	–	–	–	–	–	–	4,060
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	5,168	3,870	75,413
Grants and subsidies paid - other	12,243	8,098	11,578	10,460	9,416	13,131	11,635	7,077	8,428	70,458	71,302	–
Other expenditure	<b>54,112</b>	<b>56,795</b>	<b>53,506</b>	<b>54,940</b>	<b>48,786</b>	<b>65,556</b>	<b>50,653</b>	<b>50,835</b>	<b>55,890</b>	<b>648,166</b>	<b>575,786</b>	<b>607,662</b>
<b>Cash Payments by Type</b>												
<b>Other Cash Flows/Payments by Type</b>												
Capital assets	18,643	24,784	– 19,065	15,195	12,933	16,342	13,237	6,168	9,284	148,425	63,473	70,158
Repayment of borrowing	–	(571)	457	–	–	–	–	–	486	–	–	–
Other Cash Flows/Payments	(51)			103				37				
<b>Total Cash Payments by Type</b>	<b>72,704</b>	<b>81,008</b>	<b>73,028</b>	<b>70,238</b>	<b>61,718</b>	<b>81,897</b>	<b>63,890</b>	<b>57,040</b>	<b>65,660</b>	<b>796,591</b>	<b>639,259</b>	<b>677,820</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>49,884</b>	<b>(40,193)</b>	<b>(14,892)</b>	<b>(18,161)</b>	<b>(17,301)</b>	<b>4,257</b>	<b>(11,181)</b>	<b>(16,007)</b>	<b>62,710</b>	<b>(14,260)</b>	<b>8,733</b>	<b>9,471</b>
Cash/cash equivalents at the month/year beginning:	139,527	189,411	149,189	134,297	116,136	98,835	103,092	91,910	75,903	139,410	125,150	133,883
Cash/cash equivalents at the month/year end:	189,411	149,218	134,297	116,136	98,835	103,092	91,910	75,903	138,613	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 – M09 - Quarter 3**

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	1,492	44,739	44,739	8,709	8,709	44,739	36,030	80.5%	6%
August	1,639	14,877	14,922	26,574	35,283	59,661	24,378	40.9%	25%
September	7,216	18,068	18,063	9,180	44,463	77,724	33,261	42.8%	32%
October	5,315	11,295	11,291	11,341	55,804	89,015	33,211	37.3%	40%
November	16,636	9,403	9,398	12,698	68,502	98,413	29,911	30.4%	49%
December	15,591	7,321	7,317	12,168	80,670	105,730	25,060	23.7%	57%
January	4,903	6,914	6,910	12,188	92,859	112,640	19,781	17.6%	66%
February	6,535	5,575	21,884	4,790	97,648	134,524	36,876	27.4%	70%
March	10,557	5,575	20,358	25,009	122,657	154,882	32,225	20.8%	87%
April	8,576	5,575	20,098	–	–	174,980	–	–	–
May	20,584	5,575	20,098	–	–	195,077	–	–	–
June	22,060	5,575	20,098	–	–	215,175	–	–	–
<b>Total Capital expenditure</b>	<b>121,103</b>	<b>140,494</b>	<b>215,175</b>	<b>122,657</b>					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of March amounts to R25,009 million.
- The year-to-date actual expenditure incurred is R122,657 million whilst the year-to-date budget is R154,882 million, which gives 20.8% variance.

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>		<b>21,498</b>	<b>113,005</b>	<b>100,858</b>	<b>7,842</b>	<b>35,444</b>	<b>94,165</b>	<b>58,721</b>	<b>62.4%</b>	<b>100,858</b>
<b>Infrastructure</b>										
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	23,911	5,745	16,730	13,377	(3,353)	-25.1%	23,911
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	10,891	1,286	6,467	8,169	(1,702)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	13,016	4,459	10,203	5,207	4,997	0	13,016
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	3	-	60	2	58	0	3
Sanitation Infrastructure		11,773	102,114	76,947	2,097	18,714	80,788	62,074	76.8%	76,947
Pump Station		488	-	1,511	-	1,508	604	903	0	1,511
Reticulation		160	57,394	67,170	9,622	11,473	53,993	(42,520)	(0)	67,170
Waste Water Treatment Works		2,267	39,377	864	(8,554)	-	20,712	(20,712)	(0)	864
Outfall Sewers		8,858	5,342	7,402	1,029	5,734	5,479	255	0	7,402
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	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>141</b>	<b>2,500</b>	<b>2,500</b>	<b>25</b>	<b>54</b>	<b>2,500</b>	<b>2,446</b>	<b>97.8%</b>	<b>2,500</b>	<b>2,500</b>
Operational Buildings	141	2,500	2,500	25	54	2,500	2,446	97.8%		2,500
Municipal Offices	141	2,500	2,500	25	54	2,500	(2,446)	(0)		2,500
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-

Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>1,135</b>	<b>306</b>	<b>592</b>	<b>132</b>	<b>321</b>	<b>519</b>	<b>197</b>	38.0%	<b>592</b>	
Computer Equipment	1,135	306	592	132	321	519	(197)	(0)	592	
<b>Furniture and Office Equipment</b>	<b>1,085</b>	<b>363</b>	<b>468</b>	<b>58</b>	<b>97</b>	<b>420</b>	<b>323</b>	77.0%	<b>468</b>	
Furniture and Office Equipment	1,085	363	468	58	97	420	(323)	(0)	468	
<b>Machinery and Equipment</b>	<b>359</b>	<b>-</b>	<b>105</b>	<b>-</b>	<b>31</b>	<b>115</b>	<b>84</b>	72.7%	<b>105</b>	
Machinery and Equipment	359	-	105	-	31	115	(84)	(0)	105	
<b>Transport Assets</b>	<b>7,234</b>	<b>6,900</b>	<b>3,446</b>	<b>-</b>	<b>1,312</b>	<b>5,512</b>	<b>4,199</b>	76.2%	<b>3,446</b>	
Transport Assets	7,234	6,900	3,446	-	1,312	5,512	(4,199)	(0)	3,446	
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
Land	-	-	-	-	-	-	-		-	
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
Mature	-	-	-	-	-	-	-		-	
Policing and Protection	-	-	-	-	-	-	-		-	
Zoological plants and animals	-	-	-	-	-	-	-		-	
Immature	-	-	-	-	-	-	-		-	
Policing and Protection	-	-	-	-	-	-	-		-	
Zoological plants and animals	-	-	-	-	-	-	-		-	
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>31,451</b>	<b>123,075</b>	<b>107,968</b>	<b>8,058</b>	<b>37,260</b>	<b>103,230</b>	<b>65,970</b>	<b>63.9%</b>	<b>107,968</b>

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	1,036	-	972	414	(558)	-134.6%	1,036
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		-	-	1,036	-	972	414	(558)	-134.6%	1,036
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	1,036	-	972	414	558	0	1,036
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 - Quarter 3

Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	476	-	476	190	(285)	-150.0%	476
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	-	-	476	-	476	190	(285)	-150.0%	476
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	476	-	476	190	285	0	476
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	186	-	-	-	-	-	-	-	-
Operational Buildings	186	-	-	-	-	-	-	-	-
Municipal Offices	186	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	38	-	-	-	-	-	-	-	-
Computer Equipment	38	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-

EC105 Ndlambe - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 - Quarter 3

Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	224	-	1,512	-	1,448	605	(843)	-139.5%	1,512

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>		<b>19,841</b>	<b>34,035</b>	<b>29,128</b>	<b>6,562</b>	<b>20,931</b>	<b>23,870</b>	<b>2,939</b>	<b>12.3%</b>	<b>29,128</b>
<b>Infrastructure</b>										
Roads Infrastructure		436	7,350	5,785	1,715	5,029	4,990	(39)	-0.8%	5,785
Roads		436	7,350	5,785	1,715	5,029	4,990	39	0	5,785
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	550	(157)	623	367	(256)	-69.9%	550
Drainage Collection		1,047	550	550	(157)	623	367	256	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	15,412	3,720	10,344	13,057	2,712	20.8%	15,412
Dams and Weirs		83	100	100	-	100	75	25	0	100
Boreholes		75	250	200	30	143	163	(19)	(0)	200
Reservoirs		-	85	85	-	71	64	7	0	85
Pump Stations		634	1,580	1,170	219	579	891	(312)	(0)	1,170
Water Treatment Works		10,505	16,800	13,857	3,471	9,451	11,864	(2,413)	(0)	13,857
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	920	202	552	630	78	12.4%	920
Pump Station		1,030	920	920	202	552	630	(78)	(0)	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	6,461	1,082	4,383	4,827	444	9.2%	6,461
Landfill Sites		5,936	6,400	6,461	1,082	4,383	4,827	(444)	(0)	6,461
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>162</b>	<b>200</b>	<b>400</b>	<b>33</b>	<b>274</b>	<b>358</b>	<b>83</b>	<b>23.2%</b>	<b>400</b>

Community Facilities	-	50	50	33	45	38	(7)	-20.0%	50
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations Testing</i>	-	-	-	-	-	-	-	-	-
<i>Stations Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	5	5	3	4	3	7	0	5
<i>Purfs</i>	-	0	0	3	5	8	-	-	0
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	91	28.3%	-
Sport and Recreation Facilities	162	150	350	-	229	320	-	-	350
<i>Indoor Facilities</i>	-	-	-	-	-	-	(91	(0)	-
<i>Outdoor Facilities</i>	162	150	350	-	229	320	)	-	350
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<i>Monuments Historic</i>	-	-	-	-	-	-	-	-	-
<i>Buildings Works of Art Conservation</i>	-	-	-	-	-	-	-	-	-
<i>Areas Other</i>	-	-	-	-	-	-	-	-	-
<i>Heritage</i>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	51	55	55	-	-	41	41	100.0%	55
<i>Revenue Generating</i>	51	55	55	-	-	41	41	100.0%	55
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	51	55	55	-	-	41	(41	(0)	55
<i>Non-revenue Generating</i>	-	-	-	-	-	-	)	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	4,480	4,593	5,175	853	2,809	4,087	1,278	31.3%	5,175
Operational Buildings	4,480	4,593	5,175	853	2,809	4,087	1,278	31.3%	5,175
<i>Municipal Offices</i>	4,480	4,593	5,175	853	2,809	4,087	(1,278)	(0)	5,175
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	30	57	27	-	10	36	26	72.5%	27
Computer Equipment	30	57	27	-	10	36	(26)	(0)	27
<b>Furniture and Office Equipment</b>	112	346	173	3	10	224	214	95.7%	173
Furniture and Office Equipment	112	346	173	3	10	224	(214)	(0)	173
<b>Machinery and Equipment</b>	3,599	4,937	5,080	633	1,702	3,255	1,553	47.7%	5,080

Machinery and Equipment		3,599	4,937	5,080	633	1,702	3,255	(1,553)	(0)	5,080
<b>Transport Assets</b>		<b>4,313</b>	<b>4,296</b>	<b>3,798</b>	<b>635</b>	<b>1,652</b>	<b>2,636</b>	<b>983</b>	37.3%	<b>3,798</b>
Transport Assets		4,313	4,296	3,798	635	1,652	2,636	(983)	(0)	3,798
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	<b>32,588</b>	<b>48,519</b>	<b>43,835</b>	<b>8,718</b>	<b>27,388</b>	<b>34,506</b>	<b>7,117</b>	<b>20.6%</b>	<b>43,835</b>

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		32,068	39,544	39,544	7,729	23,915	29,658	5,743	19.4%	39,544
Roads Infrastructure		12,731	15,180	15,180	3,086	9,586	11,385	1,799	15.8%	15,180
Roads		11,919	14,515	14,515	2,844	8,850	10,886	(2,036)	(0)	14,515
Road Structures		786	660	660	226	687	495	192	0	660
Road Furniture		25	5	5	16	48	4	44	0	5
Capital Spares		1	-	-	0	1	-	1	#DIV/0!	-
Storm water Infrastructure		9	-	-	-	1	-	(1)	#DIV/0!	-
Drainage Collection		9	-	-	-	1	-	1	#DIV/0!	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	3,767	925	2,816	2,825	9	0.3%	3,767
Power Plants		37	37	37	9	28	28	(0)	(0)	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	353	87	263	265	(2)	(0)	353
MV Substations		629	629	629	155	471	472	(1)	(0)	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	3	9	9	(0)	(0)	12
LV Networks		98	98	98	24	73	73	(0)	(0)	98
Capital Spares		2,638	2,638	2,638	648	1,972	1,979	(6)	(0)	2,638
Water Supply Infrastructure		9,917	14,630	14,630	2,354	7,408	10,972	3,564	32.5%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	9	28	28	(0)	(0)	37
Reservoirs		28	28	28	7	21	21	(0)	(0)	28
Pump Stations		954	954	954	230	709	716	(6)	(0)	954
Water Treatment Works		6,672	11,386	11,386	1,528	4,948	8,540	(3,592)	(0)	11,386
Bulk Mains		180	180	180	44	135	135	(0)	(0)	180
Distribution		1,749	1,749	1,749	461	1,341	1,312	29	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	48	12	36	36	(0)	(0)	48
Capital Spares		250	248	248	63	192	186	5	0	248
Sanitation Infrastructure		5,644	5,967	5,967	1,364	4,104	4,475	371	8.3%	5,967
Pump Station		389	389	389	96	291	292	(1)	(0)	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,695	5,272	5,272	1,131	3,394	3,954	(560)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	305	137	418	229	189	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		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		418	418	418	103	313	314	1	0.2%	418
Community Facilities		0	0	0	0	0	0	0	2.0%	0
Halls		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q3

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	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		0	0	0	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		418	418	418	103	313	313	1	0.2%	418
Indoor Facilities		64	64	64	16	48	48	(0)	(0)	64
Outdoor Facilities		270	270	270	66	202	203	(0)	(0)	270
Capital Spares		83	83	83	20	62	62	(0)	(0)	83
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		1,179	1,180	1,180	290	882	885	2	0.3%	1,180
Revenue Generating		1,179	1,180	1,180	290	882	885	2	0.3%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	1,180	290	882	885	(2)	(0)	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,321	4,379	4,379	1,056	3,203	3,284	81	2.5%	4,379
Operational Buildings		4,321	4,379	4,379	1,056	3,203	3,284	81	2.5%	4,379
Municipal Offices		4,307	4,359	4,359	1,053	3,193	3,269	(77)	(0)	4,359
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training		-	-	-	-	-	-	-	-	-
Centres		6	6	6	1	4	4	0	0	6
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		9	1	1	2	7	1	(4)	(0)	1
Capital Spares		-	4	4	-	-	0	-	-	4
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		38	19	19	3	4	14	10	70.8%	19
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		38	19	19	3	4	14	1	70.8%	19
Water Rights		-	-	-	-	-	-	0	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		3	1	1	3	4	1	-	(0)	1
Load Settlement		8	9	9	-	-	4	(10)	-	9
Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-7.4%	-
<b>Computer Equipment</b>		696	719	719	202	579	539	(40)	-	719
Computer Equipment		696	719	719	202	579	539	40	0	719

Quarterly Performance Report Sec 52(d) Q3

<b>Furniture and Office Equipment</b>		450	573	573	156	453	429	(23)	-5.4%	573
Furniture and Office Equipment		450	573	573	156	453	429	23	0	573
<b>Machinery and Equipment</b>		466	516	516	124	350	387	37	9.5%	516
Machinery and Equipment		466	516	516	124	350	387	(37)	(0)	516
<b>Transport Assets</b>		3,515	4,088	4,088	782	2,274	3,066	792	25.8%	4,088
Transport Assets		3,515	4,088	4,088	782	2,274	3,066	(792)	(0)	4,088
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	1	43,150	51,434	51,434	10,443	31,973	38,576	6,602	17.1%	51,434

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>79,522</b>	<b>17,420</b>	<b>104,510</b>	<b>33,697</b>	<b>82,699</b>	<b>50,386</b>	<b>(32,313)</b>	<b>-64.1%</b>	<b>104,510</b>
Roads Infrastructure		17,017	17,420	59,016	3,959	32,278	34,287	2,009	5.9%	59,016
Roads		17,017	17,420	59,016	3,959	32,278	34,287	(2,009)	(0)	59,016
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		17,104	-	15,300	2,373	14,984	6,120	(8,864)	-144.8%	15,300
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17,104	-	15,300	2,373	14,984	6,120	8,864	0	15,300
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		45,400	-	30,194	27,365	35,437	9,979	(25,458)	-255.1%	30,194
Pump Station		42,186	-	30,194	10,135	18,206	9,979	8,227	0	30,194
Reticulation		3,214	-	-	17,231	17,231	-	17,231	#DIV/0!	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q3

<b>Community Assets</b>	9,198	-	859	73	859	343	(515)	-150.0%	859
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance	-	-	-	-	-	-	-	-	-
Stations Testing	-	-	-	-	-	-	-	-	-
Stations Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	9,198	-	859	73	859	343	(515)	-150.0%	859
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	9,186	-	859	73	859	343	515	0	859
Capital Spares	12	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	709	-	328	159	391	318	(73)	-23.0%	328
Operational Buildings	709	-	328	159	391	318	(73)	-23.0%	328
Municipal Offices	709	-	328	159	391	318	73	0	328
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q3

<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i> Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	89,428	17,420	105,696	33,929	83,949	51,047	(32,901)	-64.5%	105,696

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

**PART 3: SUPPORTING INFORMATION**

**3.1 Indigent households M09 - Quarter 3**

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

Free Basic Service Categories	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	FBS Cost
Rates	271,438	362,202	364,412	428,299	359,872	434,045	361,597	356,661	354,994	3,293,520
Service Charges			-	-	-	-	-	-	-	-
Water	1,001,700	844,322	1,072,313	1,472,040	1,338,828	2,002,402	1,123,065	1,106,410	1,188,004	11,149,086
Sewerage	967,135	1,073,846	1,076,859	1,076,189	1,072,507	1,086,231	1,079,202	1,068,490	1,061,795	9,562,254
Sanitation	63,392	113,301	81,100	112,704	88,255	60,944	222,427	96,008	94,219	932,349
Refuse	752,885	853,394	855,915	854,323	850,209	861,090	855,517	848,617	840,787	7,572,737
Electricity	582,240	702,438	697,638	692,249	730,308	590,981	689,899	591,478	539,780	5,817,011
Environmental Levy	192,225	212,150	212,789	212,352	211,310	214,099	212,822	211,109	209,194	1,888,050
Gel Fuel	370,450	431,843	373,754	655,500	480,700	427,500	419,710	411,730	420,060	3,991,247
Gel Stoves	-	-	803,390	207,288	-	-	-	-	-	1,010,678
<b>TOTAL</b>	<b>4,201,465</b>	<b>4,593,496</b>	<b>5,538,169</b>	<b>5,710,943</b>	<b>5,131,991</b>	<b>5,677,294</b>	<b>4,964,239</b>	<b>4,690,503</b>	<b>4,708,833</b>	<b>45,216,932</b>
										-
Free Basic Service Categories	July 24	Aug 24	SEPT 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Average Beneficiaries
Rates	4,632	4,699	4,728	4,750	4,694	4,770	4,749	4,712	4,688	4,714
Service Charges								-	-	-
Water	7,515	6,257	7,157	7,945	7,468	6,558	6,271	6,236	6,175	6,842
Sewerage	3,221	3,208	3,217	3,215	3,204	3,246	3,224	3,192	3,172	3,211
Sanitation	55	190	136	189	148	103	373	161	158	168
Refuse	6,445	6,431	6,449	6,437	6,406	6,489	6,446	6,394	6,335	6,426

Quarterly Performance Report Sec 52(d) Q3

Electricity	5,798	5,431	5,433	5,384	5,576	5,721	5,174	5,281	5,388	4,099
Environmental Levy	6,324	6,314	6,333	6,320	6,289	6,373	6,334	6,283	6,226	6,311
Gel fuel issued	4,260	4,966	4,298	4,312	4,400	4,500	4,418	4,334	4,422	4,434
Gel Stoves	-	-	1,996	515	-	-	-	-	-	209

- 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 R45,217 million for the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarter of the 2024/2025 financial year.
- Ndlambe Municipalities registered as of March 2025 have 6435 households registered as indigent households. Free basic services are funded through 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 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarters relating to gel fuel and gel stoves amounted to R5,220 million.

NDLAMBE TOTAL YEAR TO DATE DEBTORS - AGE ANALYSIS AS AT MARCH 2025								
	Feb-25	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	4,911,282	-	623,563	5,084,530	-	-	2,846	5,705,247
Rates (Monthly)	52,210,485	-	11,714,431	33,200,744	2,787,590	4,753,474	12,026,685	64,482,924
Service Charge	7,915,303	-	-	7,812,948	-	-	-	7,812,948
Water	75,182,342	-	13,154,854	62,617,129	3,891,170	4,423,766	5,752,745	89,839,664
Sewerage	26,191,244	-	5,659,052	26,238,949	1,131,000	1,310,670	1,835,281	36,174,952
Sanitation	1,524,531	-	266,053	1,245,415	236,168	121,993	193,491	2,063,121
Refuse	29,454,544	-	9,110,718	30,022,382	1,253,216	1,513,668	2,583,448	44,483,432
Electricity	23,320,166	-	3,254,332	20,299,878	2,398,443	4,121,842	7,192,785	37,267,279

Quarterly Performance Report Sec 52(d) Q3

Housing	43	-		42.71				43
Legal Fees	123,528	-		121,536				121,536
Indigent Charge	-	-		-				-597
	597			597				
Sundry	501,106	-		491,265				491,265
Environmental Levy	8,570,656	-	2,741,827	8,677,748	315,165	376,574	322,913	12,434,226
Undefined Category	85,609,242	-	5,839,396	405,282	77,439	84,047	8,999,605	15,405,769
<b>TOTAL: MAR 2025</b>		-	<b>52,364,226</b>	<b>196,217,251</b>	<b>12,090,192</b>	<b>16,706,032</b>	<b>38,904,105</b>	<b>316,281,806</b>
<b>TOTAL: FEB 2024</b>	<b>315,513,873</b>	-	<b>4,191,380</b>	<b>235,202,751</b>	<b>13,820,642</b>	<b>17,277,413</b>	<b>45,021,687</b>	
<b>NON-INDIGENT DEBT MAR 2025</b>			<b>51,926,394</b>	<b>187,602,985</b>	<b>10,864,497</b>	<b>15,315,051</b>	<b>37,617,938</b>	<b>303,326,866</b>
<b>INDIGENT DEBT MAR 2025</b>			<b>437,832</b>	<b>8,614,266</b>	<b>1,225,694</b>	<b>1,390,981</b>	<b>1,286,167</b>	<b>12,954,940</b>

The Non-Indigent Debt amounting to R303,326 million can be broken down as follows:

Eskom electricity license area debt amounts to R224 321 095.10 (74%)

Municipal electricity license area debt amounts to R79 444 287.54 (26%)

Quarterly Performance Report Sec 52(d) Q3

ARREARS PER ADMIN UNIT:								
Ward 1 Kwanonkqubela	44,409,357	-	8,297,440	30,237,386	1,363,769	2,148,429.07	2,985,236	45,032,259
Ward 2 Boknes / C/Rocks / Alex	46,505,527	-	2,572,287	12,095,402	839,414	1,301,453.83	1,757,081	18,565,638
Ward 3 Boesmansriviermond	19,116,611	-	7,173,489	25,721,035	1,170,629	1,189,498.57	2,309,083	37,563,735
Ward 4 Kenton on Sea	37,081,261	-	6,433,437	24,076,625	1,078,068	1,791,779.27	4,349,923	37,729,832
Ward 5 Bathurst	37,310,563	-	6,992,069	19,461,659	842,929	795,490.89	1,092,844	29,184,992
Ward 6 S/field/Thornhill/Station Hill	29,067,480	-	6,335,909	24,794,099	1,715,884	2,130,246.84	2,979,193	37,955,332
Ward 7 Nemato	33,326,205	-	2,645,749	12,585,867	652,783	659,911.00	705,223	17,249,533
Ward 8 Mimosa / Nemato	16,861,073	-	2,801,061	13,817,190	597,954	541,084.82	656,309	18,413,598
Ward 9 Nemato	18,037,911	-	3,697,499	16,033,453	857,858	814,819.69	912,347	22,315,977
Ward 10 Port Alfred	33,797,885	-	5,415,287	24,840,822	3,081,427	5,522,324.60	13,411,050	52,270,911
<b>TOTAL OUTSTANDING</b>	<b>315,513,873</b>	<b>-</b>	<b>52,364,226</b>	<b>203,663,538</b>	<b>12,200,715</b>	<b>16,895,039</b>	<b>31,158,289</b>	<b>316,281,806</b>

ARREARS GROUPED PER ENTITIES FOR 30 March 2025

GOVERNMENT DEPARTMENTS	Total
Agriculture	8,800.75
Education (Sec 20)	-203,686.83
Education (Sec 21)	-98,397.76
Health	1,563,850.82
Rural Development and Land Reform - Farms	741,865.13
Public Works Provincial	412,3324.16
Public Works National - Farms	92,255.79
Public Works National - Rates	494,256.49
Public Works National - Services	146,823.18
<b>Total</b>	<b>6,869,091.73</b>

**3.2 Staff and councillor accounts M09 - Quarter 3**

The two tables below show the status of councilors and staff accounts. A total of 302 of 376 employee accounts are current with 70 employees having arrear balances and 4 with enquiries to be resolved. Of the 21 Councilor accounts only 2 are in arrears.

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

In light of addressing the matter of employees with arrears a memorandum was sent to all staff members, requesting all staff to enter into suitable arrangements by the end April 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 March 2025
376	Staff on Age Analysis Coded as staff	1,114,387.57
292	Staff with current balance paying through staff deduction	511,689.05
10	Accounts with credit balances	8,710.85
28	Staff with arrears with valid arrangements in place (Balance is R84 537.29 of which R 33 736.05 relates to current for March 2025 which is paid monthly and instalments towards arrears is R11 591.99(debt will be settled in 0-22 months)	84,537.29
37	Staff with arrears with arrangements towards arrears but repayment periods is from 25-1527 months therefore arrangements is not valid. Balance of these staff debtors' arrears is R 430 214.56 of which current is R 30 981.69 and instalment towards arrears amounts to R5 395.38(debt will be paid back between 25-1527 months).	430,214.56
1	Account 1200786 relates to a staff member living on mothers' property mother applied to rates and valuation committee for arrear write-off. Employee only pays R2 000.00 towards current account mother to pay rest of current account.	3,173.95
4	Staff accounts with queries to be resolved during April 2025	76,124.17
4	Staff account Pay Account Cash monthly	17,359.34
376		R 1,114,387.51
REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at March 2025
21	Councilors on Age Analysis Coded as councilors	R 50,605.15
19	Councilors in current balance - paying by staff deduction	11,117.58
0	Accounts with credit balances	-
2	1x Councilor's account number 40067650 and 60039070 in arrears with current account being deducted. Arrears arrangements are in place to recover arrear debt over period (0-11) months.	39,487.57
21		R 50,605.15

**3.3 Collection rate M09 - Quarter 3**

**Ndlambe collection levels: 2024/2025**

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

Collection Rate	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Monthly	97%	67%	73%	78%	80%	75%	77%	81%	75%
Quarterly			<b>79%</b>			<b>78%</b>			<b>78%</b>

**Property rates Income Forgone for 202509**

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)	29273000	0.0119	29029.1	30	0	-8137.68	15000	-1904.64	0	- 10,042.32
'000183	RES VACANT - 30% ECO ESTATE (M)	43313130	0.0119	42952.27	30	0	-12077.79	15000	-2693.28	0	- 14,771.07
'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	43990000	0.011	40324.17	30	0	-12047.78	15000	-165	0	- 12,212.78
'000245	RATES PUBLIC SERVICE INFRA MONTHLY	18242667	0.0122	18547.95	100	0	-18547.95		0	0	- 18,547.95
'000246	100% PRIVATE ROAD REBATE	450007	0.0122	457.5	100	0	-457.5		0	0	- 457.50
'000247	MUNICIPAL OWNED PROPERTY RATES	370131523	0.0122	376300.58	100	0	376300.58		0	0	-376,300.58
'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	57434000	0.011	52647.82	45	0	0	15000	-605	-23419.28	- 24,024.28
'000271	35% PENSIONERS/DISABILITY RATES	16613000	0.011	15228.57	35	0	0	15000	-165	-5272.27	- 5,437.27
'000272	25% PENSIONERS/DISABILITY RATES	20420000	0.011	18718.34	25	0	0	15000	-247.5	-4617.71	- 4,865.21
'002280	RESIDENTIAL RATES MONTHLY (INDIGENT)	457596704	0.011	419463.92	100	0	0	15000	64470.08	0	- 64,470.08
											<b>-760,933.19</b>

**3.4 Insurance report M09 - Quarter 3**

The service provider that is rendering insurance services for the municipality is Gaudrisk Insurance Company LTD. The broker is AON South Africa (PTY) Ltd

ACCIDENT/ PROPERTY LOSS CLAIMS AS AT MARCH 2025												
No	Directorate	Nature of incident	Police details	Date of incident	Date reported	Asset Number	Asset type	Replacement quote/Cost	Claim No.	Original Purchase Price Vat excl	Type of Claim	Status of the Claim
1	Community Protection	Damage To Third Party Property	Port Alfred Station Case 1737/01/2025	23/01/2025	05/01/2025	16777	TOYOTA HILUX KDV927EC	39,398.17	AIP401233 AON001-00115245 - 907640	360,123.52	Motor Vehicle	Awaiting Invoice & Clearance Certificate
2	Community Protection	Damage To Third Party Property	Kenton-On-Sea Police Station Ob No 412/01/2025	07/01/2025	05/02/2025	NDL5801	TOYOTA HILUX HZD086EC	217,855.09	AIP401315 AON001-00115311-907712	289,745.07	Motor vehicle	Awaiting Invoice & Clearance Certificate
3	Infrastructure Roads	Damage To Third Party Property	Port Alfred, Cst Mjanyana, Case Ar No 17/01/2025	20/01/2025	05/02/2025	NDL6657	TOYOTA HILUX HMM006EC	15,241.73	AIP401348 AON001-00115331-907709	230,578.06	Motor vehicle	Awaiting Invoice & Clearance Certificate
4	Infrastructure Building Control	Damage To Third Party Property	Case No 03/01/2025 Alexandria Police Station Const L Somso	21/01/2025	17/02/2025	16050	TOYOTA HILUX JVL343EC	122,466.13	AIP402880 AON001-00116422-908150	300,258.38	Motor Vehicle	Awaiting Invoice & Clearance Certificate
5	Community Protection	Damage To Third Party Property	Case No AR 17/03/2025 Port Alfred Captain Mkipiso	17/03/2025	31/03/2025	NDL3478	FORD RANGER HBX987EC	64,620.54	AIP409181 AON001-00120938 GRMUM-910170	170,368	Motor Vehicle	Awaiting Insurance feedback

The insurance premiums are paid monthly and occasionally they are updated either increase or decrease. In the past nine months the municipality has made the premiums of R2,962 million which includes commission to the broker. The contributing factors that result in changes in premium are insurance additions, disposals and impairment of fixed assets. The changes are communicated to the municipality before they are affected, and a new insurance policy schedule will be provided.

The insurance claims are lodged to the insurer within 6 weeks of the incident. The insurer’s turnaround time to finalise the claim depends on the merits of each case, the insurer provides the claim number to the insured within 48 hours.

The above insurance register outlines the claims that are lodged to the insurer within quarter 3 of the financial year. The total replacement value for the claims is R459,581.66 and the excess payment is 10% of the claim minimum of R5,000 for motor vehicles and R2,500 for laptops. The total number of claims lodged is 5 and all are motor vehicles. The insurance policy was developed and tabled to Council with 2025/26 draft budget.

### 3.6 Irregular, fruitless and wasteful expenditure M09 - Quarter 3

#### 3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2024 to 30 March 2024 and the amounted to approximately R45,734,572.05 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.

<u>IRREGULAR EXPENDITURE BY DEPARTMENT</u>	<u>TOTAL AMOUNT</u>	<u>PERCENTAGE OF SPEND</u>
<u>COMMUNITY SERVICES</u>	<u>2,872,192.18</u>	<u>6.28%</u>
<u>CORP SERVICES</u>	<u>524,135.86</u>	<u>1.15%</u>
<u>FINANCE</u>	<u>210,231.78</u>	<u>0.46%</u>
<u>INFRASTRUCTURE</u>	<u>42,022,853.23</u>	<u>91.88%</u>
<u>MUNICIPAL MANAGER</u>	<u>105,159.00</u>	<u>0.23%</u>
<u>OFFICE OF THE MAYOR</u>	<u>-</u>	<u>0.00%</u>
<u>-</u>	<u>45,734,572.05</u>	<u>100%</u>

**3.6.2 Fruitless and wasteful expenditure**

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

INV DATE	SUPPLIER/CREDITOR	COMMENT	PMNT NUMBER	INVOICE	TOTAL AMOUNT OF POTENTIAL FRUITLESS & WASTEFULL EXP	AMOUNT RETRIEVED/RE COVERED	EVIDENCE /PROOF OF RECOVERY	DATE OF RECOVERY	TOTAL FRUITLESS AND WASTEFULL EXPENDITURE
Jul-24	Mnyani Civils	The Munsoft system automatically synchronised 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	688,110.51	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.			22,942.35	R22,942.35	Bank statement/receipt 00970638-17/07/2024	12-jul-24	R0.00
Aug-24		NOTHING DETECTED			-	R0.00			R0.00
Sep-24	Office Of the Compensation Commissioner	Penalty for late submission and payment of the invoice was included in the total amount due and accidentally paid.	EF007312-0001-06/09/2024	INV 140022152532=1047085.6	87,983.31	R0.00			R87,983.31
Oct-24		NOTHING DETECTED			-	R0.00			R0.00
Nov-24		NOTHING DETECTED			-	R0.00			R0.00
Dec-24		NOTHING DETECTED			-	R0.00			R0.00
Jan-25	AFINTAPART	Payment made into the wrong account as per CSD	EF007713-0001-14/01/2025	A5E95194	24,838.53	R0.00			R24,838.53
Feb-25		NOTHING DETECTED				R0.00			R0.00
Mar-25		NOTHING DETECTED				R0.00			R0.00

**3.7 Electricity and Water Losses M09 - Quarter 3**

- 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 10%, 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.

<b>2024 -2025 ELECTRICITY PURCHASES AND SALES (KWH)</b>												
<b>Town</b>	<b>Description</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Total</b>	
<b>Alexandria</b>	Purchases(kWh)	489,109.25	490,852.75	456,125.75	405,762.50	423,177.25	392,295.25	431,365.50	429,558.75	376,546.75	<b>3,894,793.75</b>	
	<b>Total Sales</b>	<b>366,505.75</b>	<b>401,760.14</b>	<b>382,141.13</b>	<b>328,159.91</b>	<b>454,670.67</b>	<b>331,428.88</b>	<b>336,055.87</b>	<b>319,383.17</b>	<b>304,907.14</b>	<b>3,225,012.67</b>	
	Sales(kWh)- Mun. Readings	150,241.00	175,155.00	175,247.00	124,926.00	254,495.00	117,833.00	123,847.00	128,397.00	98,128.00	<b>1,348,269.00</b>	
	Sales (kWh)- CDR Readings	15,073.13	27,284.13	17,137.91	11,480.50	10,677.16	9,570.07	9,666.76	9,508.36	8,593.53	<b>118,991.55</b>	
	Prepaid (kWh)	176,651.80	174,781.20	165,216.40	167,213.60	164,958.70	179,486.00	178,002.30	156,938.00	173,645.80	<b>1,536,893.80</b>	
	Unmetered - streetlights(kwh)	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	24,539.81	<b>220,858.31</b>
	Unmeterd - pumps	-	-	-	-	-	-	-	-	-	-	<b>-</b>
	Lost (kWh)	122,603.50	89,092.61	73,984.62	77,602.59	31,493.42	60,866.37	95,309.63	110,175.58	71,639.61	<b>669,781.08</b>	
	<b>Loss %</b>	<b>25%</b>	<b>18%</b>	<b>16%</b>	<b>19%</b>	<b>-7%</b>	<b>16%</b>	<b>22%</b>	<b>26%</b>	<b>19%</b>	<b>17%</b>	
	<b>Port Alfred</b>	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	3,110,047.13	2,798,780.02	2,574,263.09	<b>25,755,100.98</b>
<b>Total Sales</b>		<b>2,446,408.89</b>	<b>2,832,281.89</b>	<b>2,617,173.29</b>	<b>2,557,152.67</b>	<b>2,579,113.77</b>	<b>2,542,287.74</b>	<b>2,824,120.93</b>	<b>2,475,406.14</b>	<b>2,503,740.92</b>	<b>23,377,686.25</b>	
Sales(kWh)- Mun. Readings		996,792.96	1,137,595.00	973,635.00	950,108.00	922,494.00	822,723.00	1,075,651.00	917,137.00	897,940.00	<b>8,694,075.96</b>	
Sales(kWh)- CDR Readings		593,193.31	862,212.48	844,093.18	788,622.46	842,852.16	808,556.13	882,734.02	789,379.53	754,164.81	<b>7,165,808.08</b>	
Prepaid (kWh)		764,432.90	740,484.70	707,455.40	726,432.50	721,777.90	819,018.90	773,746.20	676,899.90	759,646.40	<b>6,689,894.80</b>	
Unmetered - streetlights(kwh)		74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	74,376.53	<b>669,388.80</b>

Quarterly Performance Report Sec 52(d) Q3

	Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	158,518.62	
	Lost (kWh)	464,433.97	241,484.06	317,135.05	169,116.09	264,249.90	241,173.42	285,926.20	323,373.88	70,522.17	2,377,414.73	
	<b>Loss %</b>	<b>16%</b>	<b>8%</b>	<b>11%</b>	<b>6%</b>	<b>9%</b>	<b>9%</b>	<b>9%</b>	<b>12%</b>	<b>3%</b>	<b>9%</b>	
Overall												
	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	3,541,412.63	3,228,338.77	2,950,809.84	29,649,894.73	
	<b>Total Sales</b>	<b>2,812,914.63</b>	<b>3,234,042.03</b>	<b>2,999,314.42</b>	<b>2,885,312.59</b>	<b>3,033,784.45</b>	<b>2,873,716.63</b>	<b>3,160,176.81</b>	<b>2,794,789.31</b>	<b>2,808,648.06</b>	<b>26,602,698.93</b>	
	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	1,199,498.00	1,045,534.00	996,068.00	10,042,344.96	
	Sales(kWh)- CDR Readings	608,266.44	889,496.61	861,231.09	800,102.96	853,529.32	818,126.20	892,400.78	798,887.89	762,758.34	7,284,799.63	
	Prepaid (kWh)	941,084.70	915,265.90	872,671.80	893,646.10	886,736.60	998,504.90	951,748.50	833,837.90	933,292.20	8,226,788.60	
	Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.35	98,916.34	98,916.34	890,247.12
	Total Unmeterd - pumps(kwh)	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	17,613.18	158,518.62
	Lost (kWh)	587,037.48	330,576.67	391,119.67	246,718.67	232,756.47	302,039.78	381,235.82	433,549.46	142,161.78	3,047,195.80	
	<b>Loss %</b>	<b>17%</b>	<b>9%</b>	<b>12%</b>	<b>8%</b>	<b>7%</b>	<b>10%</b>	<b>11%</b>	<b>13%</b>	<b>5%</b>	<b>10%</b>	

**WATER BALANCE REPORT- March 2025****Overview of Non-Revenue Water (NRW) and Losses**

The Non-Revenue Water (NRW) report for the Ndlambe Municipality for March 2025 indicates an overall NRW average of 33.05% across the water supply systems.

**Summary of Non-Revenue Water Per Water Supply System**

Water Supply System	Water Supplied	Water Billed	Non-Revenue Water	
	(kL)	(kL)	kL	%
Port Alfred	216 932	167 854	49 078	22,62%
Bathurst	14 852	9 875	4 977	33,51%
Kleinemonde	5 538	3 211	2 327	42,02%
Kenton-on Sea	58 574	34 982	23 592	40,28%
Cannon Rocks	17 452	13 818	3 634	20,82%
Alexandria	45 389	27 654	17 735	39,07%
<b>TOTAL</b>	<b>358 737</b>	<b>257 394</b>	<b>101 343</b>	<b>33,05%</b>

**3.8 Cost containment report M09 - Quarter 3**

Measures	Year to date Budget '000 '000 2025	Q1 Year TD Actual 2024	Q1 Year TD Actual 2025	Q2 Year TD Actual 2024	Q2 Year TD Actual 2025	Q3 Year TD Actual 2024	Q3 Year TD Actual 2025	Q1 Savings 2025	Q2 Savings 2025	Q3 Savings 2025
Use of Consultants	34,947	7,578	7,658	8,284	8,046	9,834	7,435	27,774	25,317	27,512
Vehicles used for political office- bearers	0	0	0	0	0	0	0	0	0	-
Travel and subsistence	3,241	489	603	442	328	384	416	2,596	2,547	2,825
Domestic accommodation (Included with Travel)	1,913	408	362	262	213	249	254	1,363	1,492	1,664
Sponsorships. Events	1,967	202	1,478	801	1004	0	231	3,968	4,225	1,736
Catering	1,414	305	305	260	258	258	143	1,219	1,409	1,271
Entertainment MM, CFO, Mayor, and Technical Manager	195	17	46	24	57	43	40	159	114	155
Communication	3,742	779	865	988	995	1049	1,012.00	2,864	2,532	2,730
<b>Total</b>	<b>47,419</b>	<b>9,778</b>	<b>11,317</b>	<b>11,061</b>	<b>10,901</b>	<b>11,817</b>	<b>9,531</b>	<b>39,943</b>	<b>37,636</b>	<b>37,893</b>

- 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 3<sup>rd</sup> quarter amounted to R3,630 million compared to the virements made in Quarter 3 of 2024 of R49,959 million. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	NOTES1	NOTES2	SEGMENT_DESCRIPTION
202501	Virement	(35,000.00)	There was not enough budget for the consumables standard		Maintenance of Buildings and Facilities
202501	Virement	(15,000.00)	The segment was budgeted but the funds are depleted; we need funds	Urgently to do service delivery	Casuals
202501	Virement	(90,000.00)	Insufficient budget to undertake flood damage maintenance.		Roads Premix and Quarry Materials
202501	Transfer of funds	(7,500.00)	There are no funds in small animal pound vote to cater for the animal food	therefore, the transfer of funds is necessary	Consumables standard rated
202503	Virement	(10,000.00)	Insufficient funds for membership and subscription		Competency assessment Professional service
202503	Virement	(2,000.00)	Virement is undertaken to facilitate the purchasing of coffee	Items to accommodate all town planning meetings.	Catering
202501	Virement	(15,000.00)	The segment was previously budgeted for but the funds	Are insufficient. Furthermore, the segment needs to be used for the	Catering
202501	Virement	(15,000.00)	The segment was previously budgeted for but the funds	Are insufficient. Furthermore, the segment needs to be used for the	Own transport
202503	Virement	(44,000.00)	Procure wire and netting for round hill reserve	Building maintenance material at the Kap river reserve	Maintenance of machinery and equipment
202503	Virement	(15,000.00)	The accommodation costs are more than anticipated this then	Necessitates a transfer of funds to cover travelling costs	Subsistence and travelling air transport
202501	Virement	(50,000.00)	Insufficient budget	There are fittings needed urgently	Pipe works booster pump at dog unit
202501	Virement	(50,000.00)	Insufficient budget	There are fittings needed urgently	Maintenance: central belt boreholes
202501	Virement	(50,000.00)	Insufficient budget	There are fittings needed urgently	Pipework: golden ridge dam
202502	Virement	(4,600,000.00)	Movement of budget		Municipal Service
202503	Virement	(19,000.00)	Cllr ward 10 office - lease agreement rental		Seminars, conferences, workshops and other events

Quarterly Performance Report Sec 52(d) Q3

202503	Virement	(15,000.00)	There are insufficient funds in the car rental segment	Therefore, a transfer of funds is necessary	Subsistence and travelling road transport
202501	Virement	(3,000.00)	The consumables standard rated segment does not have enough funds	To procure the office stationery needed in the section. We have	Car rental
202501	Virement	(50,000.00)	Virement is undertaken to facilitate payment for the winning bidder	For services of constructing the willow caravan park fencing.	Valuer
202503	Virement	(60,000.00)	The segment for training is running out of funds and a training	A session needs to be held for the municipal employees.	Survey
202503	Virement	(300,000.00)	The budget is depleted	And we need funds for clearing of stormwater system	Maintenance: street highmast
202503	Virement	(25,000.00)	Personnel and labour segment is overspent		Municipal Service
202503	Virement	(30,000.00)	The budgeted amount was not enough for this financial year	And there's still a need for fuel.	Personnel and labour casuals 6115
202503	Virement	(20,000.00)	The budgeted amount was not enough for this financial year	And there's still a need for fuel.	Removal of hazardous waste
202503	Virement	(15,000.00)	There are no funds available for diesel in Port Alfred;	Therefore, the transfer of funds is necessary.	Diesel - kos 011015
202501	Moving funds	(10,000.00)	There are insufficient funds in the diesel segment;	Therefore, this necessitates the transfer of funds.	Maintenance: transport asset
202501	Moving funds	(20,000.00)	Shortfall of capital expenditure to purchase a new laptop. Staff	Currently without a laptop and urgently requires a new laptop	Acquisition: plant and machinery
202501	Virement	(155,000.00)	Working sessions need to be held for the cascading of performance	Therefore, the current budget is not enough.	Survey
202501	Virement	(10,000.00)	There are no funds in small animal pound vote to cater for the animal	Food in the pound; therefore, the transfer of funds is necessary.	Consumables standard
202502	Virement	(14,636,774.00)	Segment used has no funds available.	Funds allocated under prepaid electricity sales cashier code47.	Prepaid electricity sales cashier code47
202502	Virement	(14,636,774.00)	Segment used has no funds available.	Funds allocated under prepaid electricity sales cashier code47.	Prepaid electricity sales cashier code47
202501	Moving funds	(150,000.00)	Personnel and labour segment has no budget available.		Review Processes Organisational
202502	Virement	(14,636,774.00)	Segment used has no funds available.	Funds allocated under prepaid electricity sales cashier code47	Domestic low: prepaid
202503	Virement	(20,000.00)	Car rental was not budgeted for in this financial year and there is	A need for car rental.	Registration subscription to professional bodies

Quarterly Performance Report Sec 52(d) Q3

202503	Virement	(50,000.00)	There was not enough budget for the inventory consumables	Standard rated	Inventory consumable standard rated
202501	Virement	(25,000.00)	Insufficient budget to undertake flood damage maintenance.		Roads Premix and Quarry Materials
202503	Virement	(18,400.00)	There are no funds in parks and recreation vote to cater for the	Grass cutting; therefore, the transfer of funds is necessary	Inventory consumable: material and supplies
202503	Virement	(25,000.00)	The maintenance of buildings costs is more than anticipated this	Then necessitates a transfer of funds to be processed as Ekuphumleni	Own transport 6780
202503	Virement	(30,000.00)	It was not budgeted for previously and now there is a	Need to repair a pump.	Inventory consumable: material and supplies

3.9 SCOA Roadmap M09 - Quarter 3

2024/2025 Mscoa Implementation Road Map - Quarter 3	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
<b>Modules</b>					
<b>IDP (Projects)</b>					
• 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
<b>Budget Management</b>					
• 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
<b>Supply Chain Management</b>					
• Configurations or parameters.	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile

2024/2025 Mscoa Implementation Road Map - Quarter 3	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 (including 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
<b>Inventory/Stores</b>					
• 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 3	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
<b>Billing and Receipting</b>					
•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
<b>Sundry registers:</b>					
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 3	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
<b>General Ledger</b>					
•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)					
<b>Cash book/Bank reconciliation</b>					
•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
<b>Grant Management</b>					
•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
<b>Investment management</b>					
•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 3	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
<b>Borrowing management</b>					
•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
<b>VAT management</b>					
•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
<b>Asset Management</b>					
• 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 3	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
<b>Human resources /Payroll</b>					
•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 3	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
<b>Expenditure (Creditors)</b>					
•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 3	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
<b>Reporting</b>					
•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 3 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**