

NDLAMBE LOCAL MUNICIPALITY



SECTION 52(d) MONITORING REPORT: 2024/2025

REPORTING PERIOD: 4th QUARTER

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GLOSSARY OF TERMS

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

Budget - The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement - A transfer of budget.

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

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

MIG - Municipal Infrastructure grant- Conditional grant capital in nature

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

EPWP -Expanded Public Works Programme

FMG - Financial Management Grant

NRW- Non-Revenue Water

mSCOA- Municipal Standard chart Of Accounts

INTRODUCTION

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

LEGISLATIVE FRAMEWORK

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

EXECUTIVE SUMMARY

The executive summary presented is aimed at providing Council with a high-level overview of the financial performance for quarter 4 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 – M12 - Quarter 4

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	146,672	177,996	177,996	41,285	170,174	177,996	(7,822)	-4%	177,996
Service charges	192,625	226,197	226,197	58,751	232,575	226,197	6,378	3%	226,197
Investment revenue	12,244	10,858	10,858	2,280	10,732	10,858	(126)	-1%	10,858
Transfers and subsidies - Operational	136,763	226,609	277,727	27,548	211,106	277,727	(66,622)	-24%	277,727
Other own revenue	34,475	37,020	37,020	12,353	43,827	37,020	6,808	18%	-
Total Revenue (excluding capital transfers and contributions)	522,779	678,680	729,798	142,217	668,414	729,798	(61,384)	-8%	729,798
Employee costs	197,970	204,080	204,450	49,650	203,472	204,450	(979)	0%	204,450
Remuneration of Councillors	8,482	8,573	8,688	2,116	8,682	8,688	(6)	0%	8,688
Depreciation and amortisation	54,001	51,434	51,434	10,667	42,641	51,434	(8,794)	-17%	51,434
Interest	8,295	9,501	9,501	-	89	9,501	(9,413)	-99%	9,501
Inventory consumed and bulk purchases	144,278	137,669	140,699	23,247	126,206	140,699	(14,494)	-10%	140,699
Transfers and subsidies	4,304	5,368	6,107	1,367	5,196	6,107	(911)	-15%	6,107
Other expenditure	199,826	272,812	319,898	74,236	234,291	319,898	(85,607)	-27%	319,898
Total Expenditure	617,156	689,438	740,778	161,284	620,575	740,778	(120,203)	-16%	740,778
Surplus/(Deficit)	(94,377)	(10,758)	(10,980)	(19,067)	47,839	(10,980)	58,819	-536%	(10,980)
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	215,975	43,561	171,023	215,975	(44,952)	-21%	215,975
Transfers and subsidies - capital (in-kind)	517	-	-	723	723	-	723	-	-
Surplus/(Deficit) after capital transfers &	26,345	115,733	204,994	25,217	219,585	204,994	14,591	7%	204,994
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26,345	115,733	204,994	25,217	219,585	204,994	14,591	7%	204,994
Capital expenditure & funds sources									
Capital expenditure	121,104	140,494	219,523	44,287	166,944	219,523	(52,579)	-24%	219,523
Capital transfers recognised	109,708	126,521	205,550	39,706	155,766	205,550	(49,783)	-24%	205,550
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	11,349	13,973	13,973	3,857	10,454	13,973	(3,519)	-25%	13,973
Total sources of capital funds	121,057	140,494	219,523	43,563	166,220	219,523	(53,303)	-24%	219,523
Financial position									
Total current assets	374,887	383,562	398,388		416,925				398,388
Total non current assets	1,497,933	1,534,141	1,666,016		1,610,843				1,666,016
Total current liabilities	380,131	311,680	357,307		315,407				357,307
Total non current liabilities	135,403	132,686	144,816		135,462				144,816
Community wealth/Equity	1,357,351	1,473,337	1,562,281		1,576,899				1,562,281
Cash flows									
Net cash from (used) operating	176,233	142,376	240,290	(34,536)	99,515	229,438	129,923	57%	240,290
Net cash from (used) investing	125,265	(148,425)	(240,377)	(39,446)	(173,396)	(240,377)	(66,981)	28%	(240,377)
Net cash from (used) financing	(1,121)	(758)	1,188	92	(585)	(758)	(173)	23%	1,188
Cash/cash equivalents at the month/year end	367,613	132,603	140,627	-	65,057	127,829	62,772	49%	140,625
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	37,658	20,423	14,226	13,678	11,615	10,726	9,373	231,741	349,439
Creditors Age Analysis									
Total Creditors	22,663	9	-	-	1	-	-	-	22,673

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 4th quarter is R668,414 million and the year-to-date budget of R729,798 million and this reflects a negative variance of R61,384 million which is -8%. The year-to-date collection rate for the 4th quarter has slightly increase by 1% to 78% vs the prior year quarter 3 of 77%.

Operating Expenditure:

The year-to-date operational expenditure for the 4th quarter is R620,575 million, and the year-to-date budget is R740,778 million. This reflects a variance of -R120,203 million for the 4th quarter, ending in June, which is -16% which translates to utilization of 84%.

Capital Expenditure:

The year-to-date capital expenditure for the 4th quarter ending in June is R166,220 million and the year-to-date capital grants transferred are R219,523 million. Capital expenditure is dominantly funded by DORA grants through schedule 5B and 6B. The allocated grants are transferred to the municipality by instalments in accordance with the payment schedule published on the National Treasury website.

(www.treasury.gov.za).

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the 4th quarter ending in June is R47,839 million compared to prior quarter 4 that reflected a deficit of R38,786 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 4th quarter ending in June is 7% within 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 June amount to R349,439 million compared to the prior year quarter 4 that was reflecting R258,645 million. Debtors relating to traffic fines are reported as other debtors as presented under current assets on Table C6 and as a result, they do not form part of consumer debtors.

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, however in the 4th quarter ending in June reflect at R22,673 million compared to prior year quarter 4 that reflected at R13,007 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) – M12 - Quarter 4

Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		228,303	290,813	290,813	45,584	281,481	290,813	(9,332)	-3%	290,813
Executive and council		2,065	4,576	4,576	24	4,611	4,576	35	1%	4,576
Finance and administration		225,738	286,237	286,237	45,560	276,426	286,237	(9,811)	-3%	286,237
Internal audit		500	-	-	-	444	-	444	-	-
Community and public safety		19,527	84,998	137,645	25,850	70,281	137,645	(67,365)	-49%	137,645
Community and social services		3,345	3,445	4,541	765	2,743	4,541	(1,798)	-40%	4,541
Sport and recreation		10,459	249	249	70	1,292	249	1,043	419%	249
Public safety		2,272	77	946	81	255	946	(691)	-73%	946
Housing		2,015	79,215	129,897	24,590	63,998	129,897	(65,899)	-51%	129,897
Health		1,436	2,013	2,013	344	1,992	2,013	(20)	-1%	2,013
Economic and environmental services		28,291	26,750	63,071	7,000	49,671	63,071	(13,399)	-21%	63,071
Planning and development		6,369	7,300	5,816	3,301	9,487	5,816	3,670	63%	5,816
Road transport		20,709	17,602	55,406	3,690	39,247	55,406	(16,159)	-29%	55,406
Environmental protection		1,212	1,849	1,849	10	938	1,849	(910)	-49%	1,849
Trading services		365,559	398,286	449,920	105,437	433,272	449,920	(16,648)	-4%	449,920
Energy sources		98,124	114,288	114,288	28,173	114,737	114,288	449	0%	114,288
Water management		115,541	89,661	102,678	29,101	131,701	102,678	29,023	28%	102,678
Waste water management		114,981	140,320	178,938	38,444	131,608	178,938	(47,329)	-26%	178,938
Waste management		36,914	54,017	54,017	9,719	55,226	54,017	1,209	2%	54,017
Other	4	1,821	4,323	4,323	2,630	5,455	4,323	1,132	26%	4,323
Total Revenue - Functional	2	643,501	805,171	945,772	186,501	840,160	945,772	(105,612)	-11%	945,772
Expenditure - Functional										
Governance and administration		163,382	168,182	163,838	36,508	151,965	163,838	(11,873)	-7%	163,838
Executive and council		45,577	51,983	52,025	10,432	43,802	52,025	(8,223)	-16%	52,025
Finance and administration		109,157	107,145	102,733	25,166	100,059	102,733	(2,674)	-3%	102,733
Internal audit		8,648	9,054	9,080	910	8,104	9,080	(976)	-11%	9,080
Community and public safety		45,250	133,864	186,542	42,014	119,301	186,542	(67,241)	-36%	186,542
Community and social services		11,486	17,233	17,695	7,196	16,145	17,695	(1,551)	-9%	17,695
Sport and recreation		15,287	18,197	18,396	4,457	18,744	18,396	348	2%	18,396
Public safety		12,234	12,727	14,179	3,059	12,686	14,179	(1,493)	-11%	14,179
Housing		4,170	82,967	133,550	26,658	69,253	133,550	(64,298)	-48%	133,550
Health		2,072	2,739	2,722	644	2,474	2,722	(248)	-9%	2,722
Economic and environmental services		96,246	95,398	94,467	24,920	100,737	94,467	6,271	7%	94,467
Planning and development		33,370	29,834	28,525	9,404	36,030	28,525	7,505	26%	28,525
Road transport		60,351	62,838	63,282	14,886	62,231	63,282	(1,052)	-2%	63,282
Environmental protection		2,525	2,726	2,660	630	2,477	2,660	(183)	-7%	2,660
Trading services		308,957	288,644	292,558	57,299	245,993	292,558	(46,565)	-16%	292,558
Energy sources		126,326	118,450	122,421	12,657	102,854	122,421	(19,567)	-16%	122,421
Water management		100,798	91,881	91,881	23,033	79,130	91,881	(12,751)	-14%	91,881
Waste water management		34,432	31,136	31,136	13,018	31,064	31,136	(72)	0%	31,136
Waste management		47,401	47,177	47,120	8,592	32,945	47,120	(14,175)	-30%	47,120
Other		3,321	3,350	3,373	542	2,578	3,373	(794)	-24%	3,373
Total Expenditure - Functional	3	617,156	689,438	740,778	161,284	620,575	740,778	(120,203)	-16%	740,778
Surplus/ (Deficit) for the year		26,345	115,733	204,994	25,217	219,585	204,994	14,591	7%	204,994

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M12 - Quarter 4

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2,048	4,576	4,576	–	4,581	4,576	5	0.1%	4,576
Vote 2 - MUNICIPAL MANAGER		517	–	–	24	474	–	474	–	–
Vote 3 - CORPORATE SERVICES		4,366	3,733	4,829	830	3,113	4,829	(1,716)	-35.5%	4,829
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	56,491	10,248	57,681	56,491	1,189	2.1%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	7,116	2,721	7,635	7,116	519	7.3%	7,116
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	369,845	69,998	244,724	369,845	(125,121)	-33.8%	369,845
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	114,288	28,173	114,737	114,288	449	0.4%	114,288
Vote 8 - WATER WORKS		115,541	89,661	102,678	29,101	131,701	102,678	29,023	28.3%	102,678
Vote 9 - FINANCIAL SERVICES		224,683	285,949	285,949	45,406	275,514	285,949	(10,436)	-3.6%	285,949
Vote 10 -		0	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	643,501	805,171	945,772	186,501	840,160	945,772	(105,612)	-11.2%	945,772
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		13,522	14,510	14,559	3,338	14,091	14,559	(468)	-3.2%	14,559
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	48,880	8,440	39,882	48,880	(8,998)	-18.4%	48,880
Vote 3 - CORPORATE SERVICES		40,391	39,499	40,879	13,980	41,074	40,879	194	0.5%	40,879
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	81,340	17,434	68,534	81,340	(12,806)	-15.7%	81,340
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,082	28,913	29,931	7,007	28,770	29,931	(1,162)	-3.9%	29,931
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,745	204,837	254,565	63,146	195,829	254,565	(58,736)	-23.1%	254,565
Vote 7 - ELECTRICITY SERVICES		126,326	118,450	122,421	12,657	102,854	122,421	(19,567)	-16.0%	122,421
Vote 8 - WATER WORKS		100,798	91,881	91,881	23,033	79,130	91,881	(12,751)	-13.9%	91,881
Vote 9 - FINANCIAL SERVICES		53,657	60,922	56,322	12,248	50,411	56,322	(5,910)	-10.5%	56,322
Vote 10 -		7	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	617,156	689,438	740,778	161,284	620,575	740,778	(120,203)	-16.2%	740,778
Surplus/ (Deficit) for the year	2	26,345	115,733	204,994	25,217	219,585	204,994	14,591	7.1%	204,994

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.
- As of the end of June, the vote reflecting unauthorised expenditure is Corporate Services, which is currently 0.5% over the approved budget.
- It should also be noted that the processing of Annual Financial Statement (AFS), related transactions including debt impairment, write-offs, landfill service costs, and post-retirement medical aid valuation may further increase the unauthorised expenditure.
- The other votes do not reflect unauthorised expenditure as at end of 30 June 2025.

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		92,197	112,636	112,636	27,601	112,411	112,636	(226)	0%	112,636
Service charges - Water		59,338	65,125	65,125	16,938	67,204	65,125	2,079	3%	65,125
Service charges - Waste Water Management		18,928	19,782	19,782	7,283	24,234	19,782	4,452	23%	19,782
Service charges - Waste management		22,161	28,654	28,654	6,930	28,727	28,654	73	0%	28,654
Sale of Goods and Rendering of Services		3,694	3,743	3,743	1,256	3,961	3,743	217	6%	3,743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,656	9,222	9,222	3,838	14,255	9,222	5,033	55%	9,222
Interest from Current and Non Current Assets		12,244	10,858	10,858	2,280	10,732	10,858	(126)	-1%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,080	1,150	1,150	251	1,017	1,150	(133)	-12%	1,150
Licence and permits		1,821	4,323	4,323	2,630	5,455	4,323	1,132	26%	4,323
Operational Revenue		2,396	1,448	1,448	380	1,756	1,448	308	21%	1,448
Non-Exchange Revenue										
Property rates		146,672	177,996	177,996	41,285	170,174	177,996	(7,822)	-4%	177,996
Surcharges and Taxes		8,212	7,287	7,287	1,492	6,614	7,287	(673)	-9%	7,287
Fines, penalties and forfeits		401	418	418	142	485	418	67	16%	418
Licence and permits		1,314	1,991	1,991	24	1,166	1,991	(825)	-41%	1,991
Transfers and subsidies - Operational		136,763	226,609	277,727	27,548	211,106	277,727	(66,622)	-24%	277,727
Interest		4,603	7,437	7,437	1,517	6,665	7,437	(772)	-10%	7,437
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		577	-	-	821	2,439	-	2,439	-	-
Other Gains		722	-	-	3	14	-	14	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		522,779	678,680	729,798	142,217	668,414	729,798	(61,384)	-8%	729,798
Expenditure By Type										
Employee related costs		197,970	204,080	204,450	49,650	203,472	204,450	(979)	0%	204,450
Remuneration of councillors		8,482	8,573	8,688	2,116	8,682	8,688	(6)	0%	8,688
Bulk purchases - electricity		96,280	88,969	91,896	10,707	79,532	91,896	(12,363)	-13%	91,896
Inventory consumed		47,998	48,701	48,803	12,540	46,673	48,803	(2,130)	-4%	48,803
Debt impairment		58,337	7,972	7,972	-	-	7,972	(7,972)	-100%	7,972
Depreciation and amortisation		54,001	51,434	51,434	10,667	42,641	51,434	(8,794)	-17%	51,434
Interest		8,295	9,501	9,501	-	89	9,501	(9,413)	-99%	9,501
Contracted services		89,795	174,514	225,108	46,484	154,423	225,108	(70,685)	-31%	225,108
Transfers and subsidies		4,304	5,368	6,107	1,367	5,196	6,107	(911)	-15%	6,107
Irrecoverable debts written off		21	24,591	24,591	(2,106)	5,961	24,591	(18,630)	-76%	24,591
Operational costs		46,749	65,735	62,226	27,175	66,170	62,226	3,944	6%	62,226
Losses on Disposal of Assets		4,907	-	-	2,680	7,711	-	7,711	-	-
Other Losses		17	-	-	2	25	-	25	-	-
Total Expenditure		617,156	689,438	740,778	161,284	620,575	740,778	(120,203)	-16%	740,778
Surplus/(Deficit)		(94,377)	(10,758)	(10,980)	(19,067)	47,839	(10,980)	58,819	-536%	(10,980)
Transfers and subsidies - capital (monetary allocations)		120,205	126,491	215,975	43,561	171,023	215,975	(44,952)	-21%	215,975
Transfers and subsidies - capital (in-kind)		517	-	723	723	723	-	723	-	-
Surplus/(Deficit) after capital transfers & contributions		26,345	115,733	204,994	25,217	219,585	204,994			204,994
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		26,345	115,733	204,994	25,217	219,585	204,994			204,994
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,345	115,733	204,994	25,217	219,585	204,994			204,994
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,345	115,733	204,994	25,217	219,585	204,994			204,994

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 June is R668,414 million and the year-to-date budget of R729,798 million and this reflects a negative variance of R61,384 million which is -8%.

The Finance and Infrastructure departments collaborated to analyze debtor data, identifying accounts that had not been billed for sewer services. For each case identified, they verified whether the area was serviced by a sewer main line. Where such infrastructure was in place, the accounts were corrected to ensure that sewer charges are billed going forward..

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 June is R620,575 million, and the year-to-date budget is R740,778 million. This reflects an underspending of -120,203 million which is -16%.
- Bulk purchases reflects a variance of -13%. An account for consumption fluctuates monthly.
- The debt impairment contribution will be effected during the process of preparing the annual financial statements.
- Depreciation and amortization reflects a -17% at the end of June against the year-to-date budget of R51,434. disposals that were processed during the year.
- Interest on borrowings payment is the variance resulted on the interest cost arising from the valuation of landfill sites, particularly in relation to the unwinding of the rehabilitation provision, which will be accounted for in the preparation of the annual financial statements.
- Contracted Services reflects a negative underspending variance of 31%. Contracted services in the budget are inclusive of grants from Human Settlement for upgrading of informal settlement, however project progress has been steady rather than rapid due to delayed payments from the funder.
- Transfers and subsidies consist of programs to promote local economic development, reflecting an underspending of 15% at the end of June, due to reprioritization in spending.
- The current figures reflect an underspending, as the bulk of the write-offs will be tabled in Council at the end of July and only then processed in the system in the June 2025, which will update the final expenditure figures accordingly.

Surplus/Deficit:

- Taking the above into consideration, the net operating surplus for the period ending June is R47,839 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) – M12 - Quarter 4

Vote Description	Re f	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Quarter 4	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Multi-Year expenditure appropriation	1 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 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		745	-	-	1	9	-	9	-	-
Vote 2 - MUNICIPAL MANAGER		491	254	254	52	272	254	18	7%	254
Vote 3 - CORPORATE SERVICES		991	3,700	3,754	642	912	3,754	(2,842)	-76%	3,754
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	1,885	2,669	3,210	1,885	1,326	70%	1,885
Vote 5 - COMMUNITY AND PROTECTION SERVICES		12,042	-	1,665	64	1,638	1,665	(27)	-2%	1,665
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	170,999	32,132	119,470	170,999	(51,529)	-30%	170,999
Vote 7 - ELECTRICITY SERVICES		558	1,169	7	-	-	7	(7)	-100%	7
Vote 8 - WATER WORKS		26,548	10,891	40,244	8,637	41,323	40,244	1,079	3%	40,244
Vote 9 - FINANCIAL SERVICES		1,115	715	715	89	110	715	(605)	-85%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	121,104	140,494	219,523	44,287	166,944	219,523	(52,579)	-24%	219,523
Total Capital Expenditure		121,104	140,494	219,523	44,287	166,944	219,523	(52,579)	-24%	219,523
Capital Expenditure - Functional Classification										
Governance and administration		2,468	3,225	2,235	785	1,175	2,235	(1,060)	-47%	2,235
Executive and council		1,188	254	254	54	281	254	26	10%	254
Finance and administration		1,232	2,971	1,981	732	895	1,981	(1,086)	-55%	1,981
Internal audit		48	-	-	-	-	-	-	-	-
Community and public safety		13,131	2,500	4,699	68	2,288	4,699	(2,411)	-51%	4,699
Community and social services		896	2,500	2,593	13	204	2,593	(2,389)	-92%	2,593
Sport and recreation		9,604	-	1,347	-	1,334	1,347	(13)	-1%	1,347
Public safety		2,622	-	759	55	749	759	(9)	-1%	759
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
Economic and environmental services		17,663	17,895	60,535	3,878	37,066	60,535	(23,468)	-39%	60,535
Planning and development		277	475	415	725	779	415	364	88%	415
Road transport		17,385	17,420	60,120	3,153	36,286	60,120	(23,834)	-40%	60,120
Environmental protection		-	-	-	-	1	-	1	-	-
Trading services		87,663	116,875	152,006	39,547	126,384	152,006	(25,623)	-17%	152,006
Energy sources		558	1,169	7	-	-	7	(7)	-100%	7
Water management		26,548	10,891	40,244	8,637	41,323	40,244	1,079	3%	40,244
Waste water management		57,199	102,114	110,445	28,254	82,405	110,445	(28,040)	-25%	110,445
Waste management		3,358	2,700	1,311	2,656	2,656	1,311	1,345	103%	1,311
Other		180	-	48	9	31	48	(17)	-36%	48
Total Capital Expenditure - Functional Classification	3	121,104	140,494	219,523	44,287	166,944	219,523	(52,579)	-24%	219,523
Funded by:										
National Government		63,792	60,792	73,285	24,003	79,131	73,285	5,846	8%	73,285
Provincial Government		41,951	64,382	130,873	15,641	75,246	130,873	(55,627)	-43%	130,873
District Municipality		2,129	-	45	55	55	45	10	22%	45
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		1,835	1,347	1,347	7	1,334	1,347	(13)	1%	1,347
Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		109,708	126,521	205,550	39,706	155,766	205,550	(49,783)	-24%	205,550
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,349	13,973	13,973	3,857	10,454	13,973	(3,519)	-25%	13,973
Total Capital Funding		121,057	140,494	219,523	43,563	166,220	219,523	(53,303)	-24%	219,523

1.4 FINANCIAL POSITION

EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		139,523	132,403	127,629	64,828	127,629
Trade and other receivables from exchange transactions		38,220	54,095	46,153	112,420	46,153
Receivables from non-exchange transactions		24,341	45,084	51,554	36,608	51,554
Current portion of non-current receivables		-	-	-	-	-
Inventory		1,439	1,537	1,688	3,142	1,688
VAT		169,845	149,579	169,845	199,112	169,845
Other current assets		1,519	865	1,519	814	1,519
Total current assets		374,887	383,562	398,388	416,925	398,388
Non current assets						
Investments		46	45	46	44	46
Investment property		242,891	258,541	241,711	233,069	241,711
Property, plant and equipment		1,254,943	1,275,464	1,424,224	1,377,681	1,424,224
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		0	0	0	0	0
Intangible assets		53	91	35	48	35
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		1,497,933	1,534,141	1,666,016	1,610,843	1,666,016
TOTAL ASSETS		1,872,820	1,917,702	2,064,403	2,027,768	2,064,403
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		973	0	0	29	0
Consumer deposits		2,828	2,877	3,043	2,891	3,043
Trade and other payables from exchange transactions		82,846	67,212	80,902	67,238	80,902
Trade and other payables from non-exchange transactions		112,559	79,963	81,455	27,643	81,455
Provision		15,051	16,146	18,036	18,036	18,036
VAT		162,888	145,481	173,870	199,569	173,870
Other current liabilities		2,985	-	-	-	-
Total current liabilities		380,131	311,680	357,307	315,407	357,307
Non current liabilities						
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
Total non current liabilities		135,403	132,686	144,816	135,462	144,816
TOTAL LIABILITIES		515,534	444,365	502,123	450,868	502,123
NET ASSETS	2	1,357,286	1,473,337	1,562,281	1,576,899	1,562,281
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,357,351	1,473,337	1,562,281	1,576,899	1,562,281
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,357,351	1,473,337	1,562,281	1,576,899	1,562,281

- The above table outlines that community wealth amounts to R1,576,899 billion, total liabilities R450,868 million and the total assets R2,027,768 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 June 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 – M12 - June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		135,655	152,712	151,539	14,561	163,614	151,539	12,075	8%	151,539
Service charges		208,903	216,639	218,148	17,436	197,289	218,148	(20,859)	-10%	218,148
Other revenue		39,875	48,807	69,255	61	78,368	69,255	9,113	13%	69,255
Government - operating		223,486	226,609	276,632	2,035	172,559	276,632	(104,073)	-38%	276,632
Government - capital		203,739	126,491	180,397	2,044	124,763	180,397	(55,634)	-31%	180,397
Interest		6,893	10,858	19,282	471	11,441	19,282	(7,841)	-41%	19,282
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(595,899)	(642,908)	(702,025)	45,158	(648,589)	(702,025)	(53,436)	8%	(702,025)
Finance charges		(196)	(89)	(89)	-	(89)	(89)	(0)	0%	(89)
Transfers and Grants		(4,114)	(5,168)	(5,337)	-	-	(5,337)	(5,337)	100%	(5,337)
NET CASH FROM/(USED) OPERATING ACTIVITIES		218,342	133,951	207,802	81,765	99,356	207,802	108,446	52%	207,802
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	2,350	-	2,350	-100%	2,350
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(18)	-	-	-	-	-	-		-
Payments										
Capital assets		(189,405)	(148,425)	(234,029)	(21,096)	(175,831)	(234,029)	(58,198)	25%	(234,029)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(189,423)	(148,425)	(234,029)	(21,096)	(173,481)	(234,029)	(60,548)	26%	(231,679)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		59	215	215	34	370	215	155	72%	215
Payments										
Repayment of borrowing		(1,477)	(973)	(973)	-	(944)	(973)	(29)	0%	(973)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,418)	(758)	(758)	34	(574)	(758)	(184)	24%	(758)
NET INCREASE/ (DECREASE) IN CASH HELD		27,501	(15,232)	(26,985)	60,703	(74,699)	(26,985)			(24,635)
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		64,828	112,425			114,892

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 72% for the 4th quarter ending in June.
- 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.
- 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 M12 - Quarter 4

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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7,049	5,204	4,500	4,502	4,153	3,845	3,153	67,576	99,980	83,228	858	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,386	3,830	1,572	1,199	1,057	960	700	15,779	34,483	19,694	1,145	-
Receivables from Non-exchange Transactions - Property Rates	1400	13,010	4,804	2,973	2,736	1,970	1,589	1,407	32,175	60,662	39,876	25	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,963	2,446	1,305	1,450	1,166	1,247	1,107	25,664	37,348	30,634	387	-
Receivables from Exchange Transactions - Waste Management	1600	3,154	1,888	1,647	1,897	1,405	1,337	1,287	35,205	47,819	41,130	413	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	1	-	-	-	-	-	1,518	1,519	1,518	-	-
Interest on Arrear Debtor Accounts	1810	1,945	1,980	2,170	1,843	1,821	1,704	1,684	43,726	56,873	50,779	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	150	270	59	52	44	45	35	10,098	10,754	10,275	(287)	-
Total By Income Source	2000	37,658	20,423	14,226	13,678	11,615	10,726	9,373	231,741	349,439	277,133	2,541	-
2023/24 - totals only		30,954	12,855	9,688	8,066	7,234	7,189	6,102	176,557	258,645	205,147	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,235	497	127	127	107	93	64	2,844	5,094	3,235	164	-
Commercial	2300	6,848	3,115	2,215	1,899	1,651	1,358	1,247	38,830	57,163	44,986	322	-
Households	2400	29,575	16,811	11,884	11,652	9,857	9,275	8,062	190,066	287,181	228,911	2,054	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	37,658	20,423	14,226	13,678	11,615	10,726	9,373	231,741	349,439	277,133	2,541	-

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors as at end of June amount to R349,439 million, whereas debtor's account over 90 days reflect at R277,133million.

- ❖ The debt breakdown shows that 82,18% of the debt is owed by households and 16,36% relates to debt owed by commercial property owners. Further 16,27% of the debt relates to interest charged on arrear debt.
- ❖ Lastly, Government departments account for 1.46% of the arrears.
- ❖ For further details on the total debt of R349,439 million note that 74.73% or R261,131 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 – M12 - Quarter 4

Description	NT Code	Budget Year 2024/25									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	22,663	9	-	-	1	-	-	-	22,673	13,007
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	22,663	9	-	-	1	-	-	-	22,673	13,007

Creditors:

- All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of June reflect at R22,673 million whereas an increase compared to June 2024 R13,007 million.
- 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 June 2025.

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	(9,246,513.02)
16279	EZULUWENI CONSTRUCTION	(4,417,503.33)
04377	LRC CIVILS CC	(3,894,186.34)
06890	NORTHFIELD ENGINEE	(2,197,925.40)
16427	BONTIFOR	(1,798,820.35)
04515	LUKHOZI CONSULTING	(1,551,038.17)
15425	AMAQOCWA CIVILS	(1,525,869.75)
16431	SIZWE AMANSI INVESTMENTS	(1,502,703.16)
03897	KUNGAWO HOLDINGS	(1,286,966.39)
14695	NUWATER SYSTEMS	(1,221,981.74)
16589	PROXA SOUTH AFRICA	(1,197,282.09)
11558	NEWGROUND PROJECTS	(993,239.45)
16676	NOKULILA AND GROBBELAAR CONSULTING ENGINEERS	(990,251.71)
15297	MPUMALANGA CONSTRUCTION	(786,537.36)
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	(663,550.00)
11728	HLOMELANG MARKETING	(655,500.00)
13800	IMVU CONSTRUCTION GROUP	(515,238.80)
08046	Poppiez trading Cc	(503,939.80)
16710	MIZOTECH TRADING	(481,051.08)
15008	CACADU SECURITY SERVICES	(476,780.60)

2.3 Supporting Table SC5 - Investment portfolio and Loans – M12 - Quarter 4

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
		Yrs/Months												
Municipality														
FNB		3 Month	Call Account							16,477	1,434	(48,284)	45,834	15,462
ABSA		Month to Month	Call Account							54,544	4,730	(347,040)	295,537	7,771
Investec		Month to Month	Call Account							16,687	740	(20,184)	13,396	10,639
STD Bank		Month to Month	Call Account							46,485	3,719	(94,885)	69,290	24,609
TOTAL INVESTMENTS AND INTERE	2									134,192	10,624	(510,392)	424,057	58,481

Table SC5 outlines the short-term investment portfolio for the period of the quarter ending in June and this excludes current accounts amounting to R58,481 million.

Loan Register – M12 – Quarter 4

The municipality fully paid the DBSA loans 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	202504	12.34	0	0	0	0	0

2.4 Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		132,784	142,182	140,698	-	140,698	140,698	-		140,698
Local Government Financial Management Grant Municipal	3	2,650	2,500	2,500	-	2,500	2,500	-		2,500
Infrastructure Grant		1,598	3,046	1,562	-	1,562	1,562	-		1,562
Equitable Share		128,536	136,636	136,636	-	136,636	136,636	-		136,636
Provincial Government:		76,931	82,573	133,255	6,849	26,843	133,255	(106,412)	-79.9%	133,255
EC Human Settlement		74,181	79,215	129,897	6,849	23,629	129,897	(106,268)	-81.8%	129,897
Libraries and Archives (DSRAC)		2,750	3,358	3,358	-	3,214	3,358	(145)	-4.3%	3,358
District Municipality:		(1,800)	-	824	1,007	1,007	824	183	22.3%	824
Public Safety		-	-	824	-	-	824	(824)	-100.0%	824
Public Safety		(1,800)	-	-	-	-	-	-		-
Refurbishment of Water Pumpstations		-	-	-	1,007	1,007	-	1,007	-	-
Specify (Add grant description)		-	-	0	-	-	0	(0)	-100.0%	0
Other grant providers:		10,043	-	-	-	-	-	-		-
Housing Development Agency		10,043	-	-	-	-	-	-		-
Total Operating Transfers and Grants		217,957	224,754	274,777	7,856	168,548	274,777	(106,229)	-38.7%	274,777
Capital Transfers and Grants National										
Government:		58,968	60,792	78,809	3,041	112,827	78,809	34,018	43.2%	78,809
Municipal Disaster Relief Grant		-	-	-	-	30,000	-	30,000	-	-
Municipal Infrastructure Grant Regional		28,221	28,192	28,192	-	29,567	28,192	1,375	4.9%	28,192
Bulk Infrastructure Grant		3,784	-	13,016	3,041	15,660	13,016	2,643	20.3%	13,016
Water Services Infrastructure Grant		26,962	32,600	37,600	-	37,600	37,600	-		37,600
Provincial Government:		58,350	64,382	105,226	-	10,613	105,226	(94,613)	-89.9%	105,226
Municipal Disaster Relief Grant		11,250	-	-	-	-	-	-		-
Water Infrastructure Grant OTP EC		3,900	6,987	6,987	-	5,352	6,987	(1,636)	-23.4%	6,987
Human Settlement Municipal		43,200	57,394	68,348	-	5,117	68,348	(63,231)	-92.5%	68,348
Disaster Relief Grant		-	-	29,891	-	- 145	29,891	(29,891)	-100.0%	29,891
Libraries and Archives (DSRAC)		-	-	-	-	-	-	145	-	-
District Municipality:		2,882	-	45	-	-	45	(45)	-100.0%	45
Public Safety		1,800	-	45	-	-	45	(45)	-100.0%	45
Public Safety		1,082	-	-	-	-	-	-		-
Other grant providers:		1,486	1,317	1,317	-	1,317	1,317	-		1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	-	1,317	1,317	-		1,317
Total Capital Transfers and Grants		121,686	126,491	185,397	3,041	124,757	185,397	(60,640)	-32.7%	185,397
TOTAL RECEIPTS OF TRANSFERS & GRANTS		339,642	351,245	460,174	10,897	293,305	460,174	(166,869)	-36.3%	460,174

- Supporting table SC6 provides details of grants received for Environmental Health Subsidy of R1,764 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 – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4,141	5,546	4,062	793	4,563	4,062	501	12.3%	4,062
Local Government Financial Management Grant	3	2,650	2,500	2,500	297	2,486	2,500	(14)	-0.5%	2,500
Municipal Infrastructure Grant		1,491	3,046	1,562	496	2,077	1,562	515	32.9%	1,562
Provincial Government:		57,968	82,573	134,350	23,791	58,518	134,350	(75,832)	-56.4%	134,350
EC Human Settlement		55,207	79,215	129,897	23,061	55,878	129,897	(74,019)	-57.0%	129,897
Libraries and Archives (DSRAC)		2,761	3,358	4,454	731	2,640	4,454	(1,814)	-40.7%	4,454
District Municipality:		-	-	824	755	(904)	824	(1,728)	-209.8%	824
LED Grant		-	-	-	24	24	-	24	-	-
Public Safety		-	-	824	-	-	824	(824)	-100.0%	824
Environmental Health		-	-	-	(178)	(1,838)	-	(1,838)	-	-
Refurbishment of Water Pumpstations		-	-	-	910	910	-	910	-	-
Specify (Add grant description)		-	-	0	-	-	0	(0)	-100.0%	0
Other grant providers:		-	-	-	1,701	8,391	-	8,391	-	-
Housing Development Agency		-	-	-	1,701	8,391	-	8,391	-	-
Total Operating Transfers and Grants		62,109	88,118	139,236	27,041	70,567	139,236	(68,669)	-49.3%	139,236
Capital Transfers and Grants										
National Government:		71,366	60,792	78,809	27,594	90,412	78,809	11,603	14.7%	78,809
Municipal Infrastructure Grant		28,328	28,192	28,192	2,868	31,698	28,192	3,506	12.4%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	8,889	20,623	-	20,623	-	-
Water Services Infrastructure Grant		39,253	32,600	50,616	15,837	38,091	50,616	(12,525)	-24.7%	50,616
Provincial Government:		(15,367)	64,382	135,804	15,897	79,192	135,804	(56,612)	-41.7%	135,804
Municipal Disaster Relief Grant		1,224	-	-	1,692	11,679	-	11,679	-	-
Water Infrastructure Grant OTP		3,900	6,987	6,987	271	5,284	6,987	(1,703)	-24.4%	6,987
EC Human Settlement		(20,551)	57,394	88,899	13,934	60,882	88,899	(28,017)	-31.5%	88,899
Municipal Disaster Relief Grant		-	-	39,917	-	-	39,917	(39,917)	-100.0%	39,917
Libraries and Archives (DSRAC)		60	-	-	-	-	-	-	-	-
RO Plant water Treatment COGTA grant		-	-	-	-	1,346	-	1,346	-	-
District Municipality:		2,192	-	45	63	63	45	18	40.6%	45
Public Safety		-	-	45	-	-	45	(45)	-100.0%	45
Public Safety		2,192	-	-	63	63	-	63	-	-
Other grant providers:		1,486	1,317	1,317	7	1,350	1,317	33	2.5%	1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	7	1,350	1,317	33	2.5%	1,317
Total Capital Transfers and Grants		59,676	126,491	215,975	43,561	171,017	215,975	(44,957)	-20.8%	215,975
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		121,785	214,609	355,211	70,602	241,585	355,211	(113,626)	-32.0%	355,211

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 – M12 - Quarter 4

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

The approved roll over grants from 2024 financial year are fully spent by the end of quarter 4.

2.6 EC105 Ndlambe - Supporting Table SC8 Councilor's and staff benefits – M12 - Quarter 4

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,760	5,663	5,880	1,430	5,941	5,880	61	1%	5,880
Pension and UIF Contributions		367	395	388	100	387	388	(1)	0%	388
Medical Aid Contributions		138	151	144	30	130	144	(14)	-10%	144
Motor Vehicle Allowance		1,360	1,446	1,396	340	1,360	1,396	(36)	-3%	1,396
Cellphone Allowance		856	918	880	216	864	880	(16)	-2%	880
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,482	8,573	8,688	2,116	8,682	8,688	(6)	0%	8,688
% increase	4		1.1%	2.4%						2.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,413	6,960	6,400	1,678	7,802	6,400	1,403	22%	6,400
Pension and UIF Contributions		1,069	1,157	1,157	310	1,183	1,157	26	2%	1,157
Medical Aid Contributions		287	312	312	76	304	312	(7)	-2%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	1,091	661	1,339	1,091	247	23%	1,091
Motor Vehicle Allowance		972	972	973	243	972	973	(1)	0%	973
Cellphone Allowance		123	130	130	31	123	130	(8)	-6%	130
Housing Allowances		132	140	140	33	132	140	(8)	-6%	140
Other benefits and allowances		60	64	64	15	60	64	(4)	-6%	64
Payments in lieu of leave		639	515	515	138	540	515	26	5%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	85	-	199	85	114	133%	85
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,826	11,426	10,868	3,184	12,654	10,868	1,787	16%	10,868
% increase	4		5.5%	0.4%						0.4%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	123,586	29,135	114,574	123,586	(9,012)	-7%	123,586
Pension and UIF Contributions		19,795	22,944	22,969	5,323	21,038	22,969	(1,931)	-8%	22,969
Medical Aid Contributions		14,930	17,673	17,682	4,117	16,084	17,682	(1,598)	-9%	17,682
Overtime		13,018	7,843	8,430	3,604	12,977	8,430	4,546	54%	8,430
Performance Bonus		8,978	10,453	10,453	57	9,335	10,453	(1,117)	-11%	10,453
Motor Vehicle Allowance		5,226	5,106	5,102	1,540	5,886	5,102	784	15%	5,102
Cellphone Allowance		320	325	326	82	322	326	(4)	-1%	326
Housing Allowances		491	507	528	120	1,038	528	510	97%	528
Other benefits and allowances		4,191	3,191	3,289	1,102	4,251	3,289	963	29%	3,289
Payments in lieu of leave		921	245	205	286	776	205	571	279%	205
Long service awards		2,540	18	103	118	858	103	754	729%	103
Post-retirement benefit obligations	2	10,158	-	-	732	2,858	-	2,858	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	910	250	820	910	(90)	-10%	910
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		187,144	192,654	193,583	46,467	190,817	193,583	(2,766)	-1%	193,583
% increase	4		2.9%	3.4%						3.4%
Total Parent Municipality		206,451	212,653	213,139	51,766	212,153	213,139	(985)	0%	213,139

- 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 13th cheque for the municipal employees. The item is how it is configuring the mScoa chart.

2.7 Supporting Table SC9 Actuals and revised targets for cash receipts

EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 - June

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		15,027	13,625	8,300	19,457	13,544	12,797	13,551	13,384	13,082	13,083	13,203	14,561	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	9,305	11,716	10,899	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	3,066	3,237	3,326	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	1,083	1,056	1,288	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	1,811	1,880	1,923	27,350	28,090	28,976
Rental of facilities and equipment		46	41	41	85	172	181	164	57	55	56	84	61	1,260	1,337	1,424
Interest earned - external investments		1,669	2,046	922	1,055	853	631	858	449	823	969	696	471	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	23	64	31	399	423	451
Licences and permits		1,166	1,000	1,079	1,214	1,186	1,390	2,006	1,198	899	1,550	1,086	1,280	6,613	7,016	7,472
Agency services		-	-	-	-	-	-	-	-	-	0	0	0	-	-	-
Transfer receipts - operating		59,386	2,509	7,200	4,714	938	45,555	7,786	1,277	34,803	10	6,346	2,035	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	4,493	5,151	4,741	40,535	26,428	26,593
Cash Receipts by Source		97,419	40,379	45,373	45,889	39,139	80,397	49,620	37,959	66,509	35,450	44,520	40,615	655,625	592,286	623,316
Other Cash Flows by Source													-			
Transfer receipts - capital		25,142	330	12,374	6,000	5,058	5,621	2,910	2,791	61,495	-	997	2,044	125,174	55,633	63,736
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	1,317	-	-
Proceeds on disposal of PPE		-	69	365	155	181	110	154	251	334	141	591	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase or decrease in consumer deposits		27	37	23	32	39	26	24	32	32	23	40	34	215	73	239

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Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	122,588	40,815	58,136	52,076	44,417	86,154	52,708	41,033	128,370	35,614	46,148	42,693	782,331	647,992	687,291	
Cash Payments by Type																
Employee related costs	15,682	16,288	17,815	16,677	18,290	27,085	18,321	17,321	16,871	16,963	18,119	17,480	208,137	219,764	231,807	
Remuneration of councillors	677	677	677	677	989	695	805	711	711	711	711	711	8,933	9,499	10,103	
Interest paid	-	-	59	-	-	-	-	-	30	-	-	-	89	-	-	
Bulk purchases - Electricity	10,786	12,900	14,611	11,212	9,203	9,783	8,704	9,469	8,806	9,284	9,281	9,266	102,314	108,461	115,611	
Acquisition - Water & other inventory	5,804	8,635	3,300	4,666	4,502	5,030	5,154	3,951	4,636	4,211	4,878	2,941	52,397	55,352	58,817	
Contracted services	8,919	10,197	5,466	11,249	6,386	9,830	6,034	12,307	16,408	16,043	14,038	7,709	200,670	107,538	111,851	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	5,168	3,870	4,060	
Other expenditure	12,243	8,098	11,578	10,460	9,416	13,131	11,635	7,077	8,428	8,878	9,166	7,050	70,458	71,302	75,413	
Cash Payments by Type	54,112	56,795	53,506	54,940	48,786	65,556	50,653	50,835	55,890	56,090	56,193	45,158	648,166	575,786	607,662	
Other Cash Flows/Payments by Type																
Capital assets	18,643	24,784	19,065	15,195	12,933	16,342	13,237	6,168	9,284	8,776	10,308	21,096	148,425	63,473	70,158	
Repayment of borrowing	-	-	457	-	-	-	-	-	486	-	-	-	-	-	-	
Other Cash Flows/Payments	(51)	(571)		103		-	-	37	-	-	619		-	-	-	
Total Cash Payments by Type	72,704	81,008	73,028	70,238	61,718	81,897	63,890	57,040	65,660	64,866	67,120	66,254	796,591	639,259	677,820	
NET INCREASE/DECREASE) IN CASH HELD	49,884	(40,193)	(14,892)	(18,161)	(17,301)	4,257	(11,181)	(16,007)	62,710	(29,252)	(20,972)	(23,561)	(14,260)	8,733	9,471	
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	138,613	109,361	88,389	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	109,361	88,389	64,828	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 – M12 - Quarter 4

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
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	5,139	127,795	174,980	47,184	27.0%	90%
May	20,584	5,575	20,098	11,528	139,323	195,077	55,754	28.6%	99%
June	22,061	5,575	24,445	27,620	166,944	219,523	52,579	24.0%	118%
Total Capital expenditure	121,104	140,494	219,523	166,944					

- Supporting table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for the month of June amounts to R27,620 million.
- The year-to-date actual expenditure incurred is R166,944 million whilst the year-to-date budget is R219,523 million, which gives 24.0% variance.

2.9 Supporting Table SC13a Capital expenditure on new assets by asset class – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		21,498	113,005	70,149	21,397	56,841	70,149	13,308	19.0%	70,149
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 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	8,289	25,019	23,911	(1,109)	-4.6%	23,911
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	10,891	560	7,026	10,891	(3,865)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	13,016	7,730	17,933	13,016	4,917	0	13,016
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	3	-	60	3	57	0	3
Sanitation Infrastructure		11,773	102,114	46,238	13,108	31,822	46,238	14,416	31.2%	46,238
Pump Station		488	-	1,511	-	1,508	1,511	(3)	(0)	1,511
Reticulation		160	57,394	37,504	10,896	22,368	37,504	(15,136)	(0)	37,504
Waste Water Treatment Works		2,267	39,377	864	864	864	864	(1)	(0)	864
Outfall Sewers		8,858	5,342	6,358	1,348	7,082	6,358	724	0	6,358
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		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		42	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		42	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	97.8%	-
Other assets		141	2,500	2,500	-	54	2,500	2,446		2,500
Operational Buildings		141	2,500	2,500	-	54	2,500	2,446	97.8%	2,500
Municipal Offices		141	2,500	2,500	-	54	2,500	(2,446)	(0)	2,500
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-	-84.5%	-
Computer Equipment		1,135	306	698	967	1,288	698	(590)		698
Computer Equipment		1,135	306	698	967	1,288	698	590	0	698
Furniture and Office Equipment		1,085	363	381	108	205	381	176	46.3%	381
Furniture and Office Equipment		1,085	363	381	108	205	381	(176)	(0)	381
Machinery and Equipment		359	-	105	34	66	105	39	37.4%	105
Machinery and Equipment		359	-	105	34	66	105	(39)	(0)	105
Transport Assets		7,235	6,900	3,426	3,139	4,451	3,426	(1,026)	-29.9%	3,426
Transport Assets		7,235	6,900	3,426	3,139	4,451	3,426	1,026	0	3,426
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	31,452	123,075	77,259	25,645	62,905	77,259	14,353	18.6%	77,259

2.10 Supporting Table SC13b Capital expenditure on renewal of existing assets by asset class - M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	1,036	26	998	1,036	38	3.6%	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	26	998	1,036	38	3.6%	1,036
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	1,036	26	998	1,036	(38)	(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 Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	476	-	476	476	-	-	476
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		-	-	476	-	476	476	-	-	476
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	476	-	476	476	-	-	476
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		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		-	-	-	-	-	-	-	-	-

Description	Re f	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		38	-	-	-	-	-	-		-
Computer Equipment		38	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	224	-	1,512	26	1,474	1,512	38	2.5%	1,512

2.11 Supporting Table SC13c Expenditure on repairs and maintenance by asset class – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		19,841	34,035	29,418	5,755	26,686	29,418	2,732	9.3%	29,418
Infrastructure										
Roads Infrastructure		436	7,350	5,811	1,117	6,147	5,811	(336)	-5.8%	5,811
Roads		436	7,350	5,811	1,117	6,147	5,811	336	0	5,811
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	850	231	854	850	(4)	-0.4%	850
Drainage Collection		1,047	550	850	231	854	850	4	0	850
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	2,145	12,489	15,412	2,923	19.0%	15,412
Dams and Weirs		83	100	100	-	100	100	(0)	(0)	100
Boreholes		75	250	200	29	172	200	(28)	(0)	200
Reservoirs		-	85	85	27	98	85	13	0	85
Pump Stations		634	1,580	1,170	982	1,561	1,170	391	0	1,170
Water Treatment Works		10,505	16,800	13,857	1,108	10,559	13,857	(3,298)	(0)	13,857
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	884	289	840	884	44	4.9%	884
Pump Station		1,030	920	884	289	840	884	(44)	(0)	884
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	6,461	1,973	6,356	6,461	105	1.6%	6,461
Landfill Sites		5,936	6,400	6,461	1,973	6,356	6,461	(105)	(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		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		162	200	360	2	277	360	83	23.2%	360
Community Facilities		-	50	50	-	45	50	5	10.0%	50
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	50	50	-	45	50	(5)	(0)	50
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		162	150	310	2	232	310	78	25.3%	310
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	310	2	232	310	(78)	(0)	310
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		51	55	55	-	-	55	55	100.0%	55
Revenue Generating		51	55	55	-	-	55	55	100.0%	55
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		51	55	55	-	-	55	(55)	(0)	55
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,480	4,593	5,070	1,168	3,977	5,070	1,093	21.6%	5,070
Operational Buildings		4,480	4,593	5,070	1,168	3,977	5,070	1,093	21.6%	5,070
Municipal Offices		4,480	4,593	5,070	1,168	3,977	5,070	(1,093)	(0)	5,070
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		30	57	27	-	10	27	17	63.0%	27
Computer Equipment		30	57	27	-	10	27	(17)	(0)	27
Furniture and Office Equipment		112	346	171	21	30	171	141	82.3%	171
Furniture and Office Equipment		112	346	171	21	30	171	(141)	(0)	171
Machinery and Equipment		3,599	4,937	4,556	354	2,056	4,556	2,500	54.9%	4,556
Machinery and Equipment		3,599	4,937	4,556	354	2,056	4,556	(2,500)	(0)	4,556
Transport Assets		4,315	4,296	3,568	756	2,408	3,568	1,159	32.5%	3,568
Transport Assets		4,315	4,296	3,568	756	2,408	3,568	(1,159)	(0)	3,568
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	32,589	48,519	43,224	8,055	35,444	43,224	7,780	18.0%	43,224

2.12 Supporting Table SC13d Depreciation by asset class – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		32,068	39,544	39,544	7,955	31,869	39,544	7,674	19.4%	39,544
Roads Infrastructure		12,731	15,180	15,180	3,184	12,769	15,180	2,411	15.9%	15,180
Roads		11,919	14,515	14,515	2,939	11,789	14,515	(2,726)	(0)	14,515
Road Structures		786	660	660	228	915	660	255	0	660
Road Furniture		25	5	5	16	64	5	58	0	5
Capital Spares		1	-	-	0	1	-	1	-	-
Storm water Infrastructure		9	-	-	-	1	-	(1)	-	-
Drainage Collection		9	-	-	-	1	-	1	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	3,767	935	3,752	3,767	16	0.4%	3,767
Power Plants		37	37	37	9	37	37	(0)	(0)	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	353	87	351	353	(2)	(0)	353
MV Substations		629	629	629	157	628	629	(2)	(0)	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	3	12	12	(0)	(0)	12
LV Networks		98	98	98	24	97	98	(0)	(0)	98
Capital Spares		2,638	2,638	2,638	655	2,627	2,638	(11)	(0)	2,638
Water Supply Infrastructure		9,917	14,630	14,630	2,473	9,881	14,630	4,749	32.5%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	9	37	37	(0)	(0)	37
Reservoirs		28	28	28	7	27	28	(0)	(0)	28
Pump Stations		954	954	954	233	942	954	(12)	(0)	954
Water Treatment Works		6,672	11,386	11,386	1,643	6,591	11,386	(4,795)	(0)	11,386
Bulk Mains		180	180	180	45	180	180	(1)	(0)	180
Distribution		1,749	1,749	1,749	460	1,801	1,749	52	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	48	12	47	48	(0)	(0)	48
Capital Spares		250	248	248	64	255	248	7	0	248
Sanitation Infrastructure		5,644	5,967	5,967	1,363	5,467	5,967	500	8.4%	5,967
Pump Station		389	389	389	97	388	389	(1)	(0)	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,695	5,272	5,272	1,127	4,521	5,272	(751)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	305	139	557	305	252	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		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q4

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		418	418	418	104	417	418	1	0.3%	418
Community Facilities		0	0	0	0	0	0	0	2.1%	0
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	0	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		418	418	418	104	417	418	1	0.3%	418
Indoor Facilities		64	64	64	16	64	64	(0)	(0)	64
Outdoor Facilities		270	270	270	67	269	270	(1)	(0)	270
Capital Spares		83	83	83	21	83	83	(0)	(0)	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,179	1,180	1,180	293	1,175	1,180	4	0.4%	1,180
Revenue Generating		1,179	1,180	1,180	293	1,175	1,180	4	0.4%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	1,180	293	1,175	1,180	(4)	(0)	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,321	4,379	4,379	1,065	4,268	4,379	111	2.5%	4,379
Operational Buildings		4,321	4,379	4,379	1,065	4,268	4,379	111	2.5%	4,379
Municipal Offices		4,307	4,359	4,359	1,061	4,254	4,359	(106)	(0)	4,359
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	6	1	6	6	0	0	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	14	14	2	9	14	(5)	(0)	14
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q4

Description	Re f	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		38	19	19	1	5	19	14	71.8%	19
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		38	19	19	1	5	19	14	71.8%	19
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		3	1	1	1	5	1	(14)	(0)	1
Load Settlement Software Applications		8	9	9	-	-	9	-		9
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		696	719	719	225	804	719	(85)	-11.9%	719
Computer Equipment		696	719	719	225	804	719	85	0	719
Furniture and Office Equipment		450	573	573	149	601	573	(29)	-5.0%	573
Furniture and Office Equipment		450	573	573	149	601	573	29	0	573
Machinery and Equipment		466	516	516	111	461	516	55	10.6%	516
Machinery and Equipment		466	516	516	111	461	516	(55)	(0)	516
Transport Assets		3,515	4,088	4,088	765	3,039	4,088	1,049	25.7%	4,088
Transport Assets		3,515	4,088	4,088	765	3,039	4,088	(1,049)	(0)	4,088
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	43,150	51,434	51,434	10,667	42,641	51,434	8,794	17.1%	51,434

2.13 Supporting Table SC13e Capital expenditure on upgrading of existing assets by asset class – M12 - Quarter 4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		79,522	17,420	139,566	18,616	101,314	139,566	38,252	27.4%	139,566
Roads Infrastructure		17,017	17,420	60,060	3,148	35,426	60,060	24,634	41.0%	60,060
Roads		17,017	17,420	60,060	3,148	35,426	60,060	(24,634)	(0)	60,060
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	322	15,305	15,300	(5)	0.0%	15,300
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17,104	-	15,300	322	15,305	15,300	5	0	15,300
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		45,400	-	64,207	15,146	50,583	64,207	13,624	21.2%	64,207
Pump Station		42,186	-	30,194	11,365	29,571	30,194	(622)	(0)	30,194
Reticulation		3,214	-	34,013	3,781	21,012	34,013	(13,001)	(0)	34,013
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		-	-	-	-	-	-	-	-	-

Quarterly Performance Report Sec 52(d) Q4

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		9,198	-	859	-	859	859	0	0.0%	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	-	859	859	0	0.0%	859
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		9,186	-	859	-	859	859	(0)	(0)	859
Capital Spares		12	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		709	-	328	-	391	328	(64)	-19.5%	328
Operational Buildings		709	-	328	-	391	328	(64)	-19.5%	328
Municipal Offices		709	-	328	-	391	328	64	0	328
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 4	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	89,428	17,420	140,753	18,616	102,564	140,753	38,188	27.1%	140,753

- 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 M12 - Quarter 4

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	Apr 25	May 25	Jun 25	FBS Cost
Rates	271,438	362,202	364,412	428,299	359,872	434,045	361,597	356,661	354,994	343,975	392,101	384,631	4,414,227
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	1,281,659	2,139,659	1,540,655	16,111,058
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	1,055,435	1,775,796	1,782,491	14,175,975
Sanitation	63,392	113,301	81,100	112,704	88,255	60,944	222,427	96,008	94,219	75,136	118,668	31,009	1,157,162
Refuse	752,885	853,394	855,915	854,323	850,209	861,090	855,517	848,617	840,787	832,029	883,517	879,934	10,168,216
Electricity	582,240	702,438	697,638	692,249	730,308	590,981	689,899	591,478	539,780	614,347	623,423	625,875	7,680,656
Environmental Levy	192,225	212,150	212,789	212,352	211,310	214,099	212,822	211,109	209,194	207,010	220,046	219,509	2,534,615
Gel Fuel	370,450	431,843	373,754	655,500	480,700	427,500	419,710	411,730	420,060	415,866	430,639	415,150	5,252,903
Gel Stoves	-	-	803,390	207,288	-	-	-	-	-	-	-	-	1,010,678
TOTAL	4,201,465	4,593,496	5,538,169	5,710,943	5,131,991	5,677,294	4,964,239	4,690,503	4,708,833	4,825,456	6,583,848	5,879,252	62,505,489
MONTHLY NUMBER OF BENEFICIARIES													Average
Free Basic Service Categories	July 24	Aug 24	Sept 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Beneficiaries
Rates	4,632	4,699	4,728	4,750	4,694	4,770	4,749	4,712	4,688	4,658	5,015	5,024	4,760
Service Charges								-	-				-
Water	7,515	6,257	7,157	7,945	7,468	6,558	6,271	6,236	6,175	7,088	7,520	6,474	6,889
Sewerage	3,221	3,208	3,217	3,215	3,204	3,246	3,224	3,192	3,172	3,153	3,037	5,325	3,368
Sanitation	55	190	136	189	148	103	373	161	158	126	606	52	191

Refuse	6,445	6,431	6,449	6,437	6,406	6,489	6,446	6,394	6,335	6,269	6,657	6,630	6,449
Electricity	5,798	5,431	5,433	5,384	5,576	5,721	5,174	5,281	5,388	5,388	5,469	5,491	5,461
Environmental Levy	6,324	6,314	6,333	6,320	6,289	6,373	6,334	6,283	6,226	6,161	6,549	6,533	6,337
Gel fuel issued	4,260	4,966	4,298	4,312	4,400	4,500	4,418	4,334	4,422	4,378	4,534	4,370	4,433
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 R62,505 million for the 1st, 2nd, 3rd and 4th quarter of the 2024/2025 financial year.
- Ndlambe Municipalities registered as of June 2025 have 6731 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 1st, 2nd, 3rd and 4th quarters relating to gel fuel and gel stoves amounted to R6,934 million.

NDLAMBE TOTAL YEAR TO DATE DEBTORS - AGE ANALYSIS AS AT JUNE 2025

	May-25	HAND OVERS	PENALTY INTEREST	+ 90 DAYS	60 DAYS	30 DAYS	CURRENT	TOTAL
Rates (Yearly)	5,435,216	-	558,270	2,963,551	734	-	-	3,522,556
Rates (Monthly)	68,586,988	-	12,600,183	35,978,143	2,918,452	4,757,360	12,933,516	69,187,654
Service Charge	13,047,581	-	4,368,001	8,705,267	-	29,041	-	13,102,309
Water	108,118,306	-	14,745,060	81,972,305	4,215,504	4,860,044	7,002,436	112,795,349
Sewage	39,694,485	-	6,276,684	29,064,999	1,239,584	2,205,557	2,786,676	41,573,501
Sanitation	2,398,787	-	302,947	1,567,420	65,834	239,439	175,832	2,351,472
Refuse	46,908,572	-	9,752,926	32,607,026	1,317,797	1,509,038	2,542,121	47,728,908
Electricity	37,883,070	-	3,627,370	19,423,031	1,478,565	3,743,652	9,322,022	37,594,639
Housing	1,003,803	-	277,025	615,673	40,598	42,392	73,342	1,049,030
Legal Fees	532,044	-	243,790	288,607	-	538	-	532,936
Indigent Charge	14,962	-	6,441	8,520	-	-	-	14,962
Sundry	-1,363,011	-	1,080,817	-1,952,638	-53,168	205,788	85,737	-633,464
Enviromental Levy	13,039,496	-	2,933,128	9,147,792	315,386	357,541	611,286	13,365,134
Undefined Category	-	-	-	-	-	-	-	-
TOTAL: JUNE 2025		-	56,772,643	220,389,697	11,539,286	17,950,391	35,532,968	342,184,985
TOTAL: MAY 2025	335,300,296	-	53,590,615	213,910,250	12,452,847	16,682,776	26,260,994	
NON-INDIGENT DEBT JUNE 2025			54,170,626	195,418,030	9,464,300	15,891,879	34,412,543	309,357,377
INDIGENT DEBT JUNE 2025		-	2,602,018	24,971,667	2,074,986	2,058,512	1,120,426	32,827,608

The Non-Indigent Debt amounting to R309,357 million can be broken down as follows:

Eskom electricity license area debt amounts to R232,137,273 (75.04%)

Municipal electricity license area debt amounts to R77,220,104 (24.96%)

ARREARS PER ADMIN UNIT:									
Ward 1 Kwanonkqubela	48,299,989	-	9,003,131	34,065,783	1,639,934	1,858,873	3,054,452	49,622,172	
Ward 2 Boknes / C/Rocks / Alex	20,234,496	-	2,849,353	13,218,807	921,976	1,170,647	1,831,109	19,991,892	
Ward 3 Boesmansriviermond	38,857,242	-	7,699,432	27,520,879	1,041,146	1,321,000	2,732,837	40,315,294	
Ward 4 Kenton on Sea	38,996,349	-	6,766,373	25,318,516	1,253,606	1,610,033	4,590,973	39,539,501	
Ward 5 Bathurst	30,865,341	-	7,351,233	20,760,000	784,165	1,247,845	1,319,193	31,462,437	
Ward 6 S/field/Thornhill/Station Hill	40,222,668	-	7,090,616	26,645,317	1,322,945	1,899,025	4,006,611	40,964,514	
Ward 7 Nemato	19,380,385	-	2,936,813	14,666,590	688,213	1,009,891	994,805	20,296,312	
Ward 8 Mimosa / Nemato	20,124,335	-	3,087,907	15,227,140	540,485	800,809	635,157	20,291,498	
Ward 9 Nemato	24,994,536	-	4,114,577	17,953,361	846,959	1,408,672	1,188,925	25,512,494	
Ward 10 Port Alfred	53,324,957	-	5,873,208	25,013,304	2,499,858	5,623,594	15,178,908	54,188,872	
TOTAL OUTSTANDING	335,300,296.17	-	56,772,643	220,389,697	11,539,286	17,950,391	35,532,968	342,184,985	

ARREARS GROUPED PER ENTITIES FOR 30 June 2025

GOVERNMENT DEPARTMENTS	TOTAL
Agriculture	23,027.91
Education (Sec 20)	(228,104.00)
Education (Sec 21)	(68,495.05)
Health	1,407,623.14
Rural Development and Land Reform - Farms	725,497.61
Public Works Provincial	1,958,172.85
Public Works National - Farms	67,679.05
Public Works National - Rates	386,180.33
Public Works National - Services	199,509.79
Total	4,471,091.63

3.2 Staff and councillor accounts M12 - Quarter 4

The two tables below show the status of councilors and staff accounts. A total of 290 of 375 employee accounts are current with 70 employees having arrear balances and 8 with enquiries to be resolved. Of the 21 Councilor accounts only 3 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.

Considering 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. Starting from May 2025 and on an ongoing basis the finance department identifies staff accounts with no arrangement or where arrangements are below the criteria of the policy in this case the employee will be informed of the amount determined by Finance and the deduction is implemented.

REPORT ON MUNICIPAL STAFF ACCOUNTS		
Quantity of Debtors	Explanation	Balance as of June 2025
375	Staff on Age Analysis Coded as staff	1,227,322.18
290	Staff with current balance paying through staff deduction	340,758.91
7	Accounts with credit balances	- 6,530.97
27	Staff with arrears with valid arrangements in place (Balance is R103 608.98 of which R 24 277.09 relates to current for June 2025 which is paid monthly and instalments towards arrears is R7 700.64(debt will be settled in 0-24 months)	103,608.98
39	Staff with arrears with arrangements towards arrears but repayment periods are from months therefore arrangements is not valid. The balance of these staff debtors' arrears is R 572 144.16 of which current is R 40 177.29 and instalment towards arrears amounts to R5 227.68(debt will be paid back between 25-7645 months).	572,144.16
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.	3,163.51
8	Staff accounts with queries to be resolved during July 2025	196,696.38
3	Staff account Pay Account Cash monthly	17,481.21
375		R 1,227,322.18
REPORT ON COUNCILLORS ACCOUNTS		
Quantity of Debtors	Explanation	Balance as at June 2025
19	Councilors on Age Analysis Coded as councilors	R 48,011.82
15	Councilors in current balance - paying by staff deduction	12,551.22
0	Accounts with credit balances	-
1	1x Councilor's account number 40067650 in arrears with current account being deducted. Arrears arrangements are in place to recover arrear debt over period (0-5) months.	25,435.33
2	2x Councilor's account number 60039070 and 4004030 in arrears with current account being deducted. Arrears arrangements are in place to recover arrear debt over period (25-62) months.	8,402.72
1	Councilors account for 4012420 with queries to be resolved during July 2025	1,622.55
19		R 48,011.82

3.3 Collection rate M12 - Quarter 4

Ndlambe collection levels: 2024/2025

The table below reflects the collection rate of the municipality for the 4th quarter ending in June.

Collection Rate	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Monthly	97%	67%	73%	78%	80%	75%	77%	81%	75%	81%	82%	72%
Quarterly			79%			78%			77%			78%

Property rates Income Forgone for 202512

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	- 8,137.68
'000183	RES VACANT - 30% ECO ESTATE (M)	43313130	0.0119	42952.27	30	0	-12077.79	15000	-2693.28	0	- 12,077.79
'000242	RES - 30% PRIVATE OWNED TOWN RATES MONTHLY	459132000	0.011	420871	30	0	-125395.28	15000	-2887.5	0	- 125,395.28
'000243	RES - 30% ECO-VILLAGE(ESTATE) MONTHLY RATES	43740000	0.011	40095	30	0	-11983.15	15000	-151.25	0	- 11,983.15
'000245	RATES PUBLIC SERVICE INFRA MONTHLY	18243667	0.0122	18548.97	100	0	-18548.97		0	0	- 18,548.97
'000246	100% PRIVATE ROAD REBATE	450007	0.0122	457.5	100	0	-457.5		0	0	- 457.50
'000247	MUNICIPAL OWNED PROPERTY RATES	369230523	0.0122	375384.56	100	0	-375384.56		0	0	- 375,384.56
'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	58637000	0.011	53750.57	45	0	0	15000	-618.75	-23909.3	- 24,528.08
'000271	35% PENSIONERS/DISABILITY RATES	15135000	0.011	13873.74	35	0	0	15000	-151.25	-4802.89	- 4,954.14
'000272	25% PENSIONERS/DISABILITY RATES	18500000	0.011	16958.34	25	0	0	15000	-233.75	-4181.15	- 4,414.90
'002280	RESIDENTIAL RATES MONTHLY (INDIGENT)	494968504	0.011	453721.43	100	0	0	15000	-69090.08	0	- 69,090.08
TOTAL Property rates Income Forgone=(L4:L16)										0	- 748,355.82

3.4 Insurance report M12 - Quarter 4

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

Table below lists all the insurance claims open as at June 2025:

CLAIM NUMBER	POLICY TYPE DESCRIPTION	CLIENT REF	DIVISION	DATE OF LOSS	DATE NOTIFIED	VEHICLE REG NO	GROSS	EXCESS TOTAL	CREDITS TOTAL	NETT
AIP415562	Buildings Combined	Vandalism at the client's property	Ndlambe Municipality	2025/05/13	2025/05/20	Vandalism at the clients property	25 000	-	-	25 000
AIP415480	Combined Claims	Laptop stolen	Ndlambe Municipality	2025/05/09	2025/05/19	Laptop stolen	37 000	-	-	37 000
AIP386771	Motor	000NCPEC	Ndlambe Municipality	2024/10/23	2024/10/28	000NCPEC	45 155	5 000	10 000	30 155
AIP392044	Motor	HTM372EC	Ndlambe Municipality	2024/11/05	2024/11/29	HTM372EC	10 000	-	-	10 000
AIP395115	Motor	JSH638EC	Ndlambe Municipality	2024/11/29	2024/12/20	JSH638EC	29 000	-	-	29 000
AIP401315	Motor	HZD086EC	Ndlambe Municipality	2025/01/07	2025/02/05	HZD086EC	1 415	-	-	1 415
AIP402880	Motor	JVL343EC	Ndlambe Municipality	2025/01/21	2025/02/17	JVL343EC	1 415	-	-	1 415
AIP401233	Motor	KDV927EC	Ndlambe Municipality	2025/01/23	2025/02/05	KDV927EC	1 415	-	-	1 415
AIP409181	Motor	HBX987EC	Ndlambe Municipality	2025/03/17	2025/04/01	HBX987EC	29 000	-	-	29 000
AIP410480	Motor	JJS331EC	Ndlambe Municipality	2025/03/22	2025/04/09	JJS331EC	29 000	-	-	29 000
AIP412449	Motor	KFN032EC	Ndlambe Municipality	2025/04/11	2025/04/25	KFN032EC	25 000	-	-	25 000
AIP419900	Motor	HMV935EC	Ndlambe Municipality	2025/05/12	2025/06/19	HMV935EC	25 000	-	-	25 000
AIP419975	Motor	JBH569EC	Ndlambe Municipality	2025/06/04	2025/06/19	JBH569EC	25 000	-	-	25 000
AIP350957	Motor	JVM338EC	Ndlambe Municipality	2023/10/25	2023/11/04	JVM338EC	18 678	-	10 000	8 678
AIP303844	Motor	JKG223EC	Ndlambe Municipality	2022/09/22	2022/09/27	JKG223EC	102 949	-	10 000	92 949

Table below are closed/ resolved insurance claims as at June 2025:

CLAIM NUMBER	POLICY TYPE DESCRIPTION	CLIENT REF	DIVISION	DATE OF LOSS	DATE NOTIFIED	VEHICLE REG NO	GROSS	EXCESS TOTAL	CREDITS TOTAL	NETT
AIP415562	Buildings Combined	Vandalism at the Client's Property	Ndlambe Municipality	2025/05/13	2025/05/20	Buildings Combined	25 000	-	-	25 000
AIP415480	Combined Claims	Laptop Stolen	Ndlambe Municipality	2025/05/09	2025/05/19	Combined Claims	37 000	-	-	37 000
AIP411979	Business All Risk	Loss Laptop Plus Tablet Mr R Dumenzweni	Ndlambe Municipality	2025/04/06	2025/04/22	Business All Risk	27 390	-	-	27 390
AIP378011	Electronic Equipment	Stolen Laptop	Ndlambe Municipality	2024/07/28	2024/08/05	Electronic Equipment	-	-	-	-
AIP379569	Electronic Equipment	Laptop Stollen Broke Tailgate	Ndlambe Municipality	2024/08/10	2024/08/21	Electronic Equipment	8 450	2 500	-	5 950

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AIP396865	Electronic Equipment	Hp Probook-Laptop Stolen	Ndlambe Municipality	2024/12/31	2025/01/08	Electronic Equipment	14 099	-	-	14 099
AIP378081	Motor	KJH326EC	Ndlambe Municipality	2024/07/12	2024/08/05	KJH326EC	-	-	-	-
AIP379514	Motor	HHN377EC	Ndlambe Municipality	2024/08/09	2024/08/20	HHN377EC	4 117	-	-	4 117
AIP380385	Motor	HBF570EC	Ndlambe Municipality	2024/08/16	2024/09/02	HBF570EC	22 143	5 000	-	17 143
AIP379573	Motor	HXF879EC	Ndlambe Municipality	2024/08/19	2024/08/21	HXF879EC	-	-	-	-
AIP379732	Motor	KDV937EC	Ndlambe Municipality	2024/08/20	2024/08/23	KDV937EC	1 282	-	-	1 282
AIP381747	Motor	KHK065EC	Ndlambe Municipality	2024/08/28	2024/09/17	KHK065EC	13 484	-	-	13 484
AIP382272	Motor	HBF570EC	Ndlambe Municipality	2024/09/09	2024/09/23	HBF570EC	39 857	-	-	39 857
AIP382563	Motor	HXD242EC	Ndlambe Municipality	2024/09/13	2024/09/27	HXD242EC	81 654	-	-	81 654
AIP384438	Motor	KDY710EC	Ndlambe Municipality	2024/09/18	2024/10/11	KDY710EC	3 533	-	-	3 533
AIP385293	Motor	JLL113EC	Ndlambe Municipality	2024/10/04	2024/10/17	JLL113EC	8 792	-	-	8 792
AIP386153	Motor	CGT788EC	Ndlambe Municipality	2024/10/04	2024/10/23	CGT788EC	-	-	-	-
AIP389598	Motor	HTG277EC	Ndlambe Municipality	2024/10/16	2024/11/13	HTG277EC	-	-	-	-
AIP387312	Motor	KKD466EC	Ndlambe Municipality	2024/10/18	2024/10/30	KKD466EC	4 766	-	-	4 766
AIP387348	Motor	FPL659EC	Ndlambe Municipality	2024/10/18	2024/10/30	FPL659EC	-	-	-	-
AIP386771	Motor	000NCPEC	Ndlambe Municipality	2024/10/23	2024/10/28	000NCPEC	45 155	5 000	10 000	30 155
AIP390171	Motor	JVL343EC	Ndlambe Municipality	2024/10/25	2024/11/18	JVL343EC	-	-	-	-
AIP391116	Motor	JYJ734EC	Ndlambe Municipality	2024/10/26	2024/11/22	JYJ734EC	-	-	-	-
AIP391087	Motor	JVL336EC	Ndlambe Municipality	2024/11/05	2024/11/22	JVL336EC	-	-	-	-
AIP392044	Motor	HTM372EC	Ndlambe Municipality	2024/11/05	2024/11/29	HTM372EC	10 000	-	-	10 000
AIP395115	Motor	JSH638EC	Ndlambe Municipality	2024/11/29	2024/12/20	JSH638EC	29 000	-	-	29 000
AIP393915	Motor	BMW X3	Ndlambe Municipality	2024/12/12	2024/12/12	TBA	3 756	-	-	3 756
AIP401315	Motor	HZD086EC	Ndlambe Municipality	2025/01/07	2025/02/05	HZD086EC	1 415	-	-	1 415
AIP400443	Motor	JFW531EC	Ndlambe Municipality	2025/01/17	2025/01/30	JFW531EC	1 377	-	-	1 377
AIP401348	Motor	JMH006EC	Ndlambe Municipality	2025/01/20	2025/02/06	JMH006EC	15 015	5 000	-	10 015
AIP402880	Motor	JVL343EC	Ndlambe Municipality	2025/01/21	2025/02/17	JVL343EC	1 415	-	-	1 415
AIP401233	Motor	KDV927EC	Ndlambe Municipality	2025/01/23	2025/02/05	KDV927EC	1 415	-	-	1 415
AIP401622	Motor	DYB116EC	Ndlambe Municipality	2025/01/30	2025/02/07	DYB116EC	-	-	-	-
AIP409181	Motor	HBX987EC	Ndlambe Municipality	2025/03/17	2025/04/01	HBX987EC	29 000	-	-	29 000
AIP410480	Motor	JJS331EC	Ndlambe Municipality	2025/03/22	2025/04/09	JJS331EC	29 000	-	-	29 000
AIP412449	Motor	KFN032EC	Ndlambe Municipality	2025/04/11	2025/04/25	KFN032EC	25 000	-	-	25 000
AIP419900	Motor	HMV935EC	Ndlambe Municipality	2025/05/12	2025/06/19	HMV935EC	25 000	-	-	25 000
AIP419975	Motor	JBH569EC	Ndlambe Municipality	2025/06/04	2025/06/19	JBH569EC	25 000	-	-	25 000
AIP356579	Buildings Combined	ABLOTION BLOCK - WATER LEAK	Ndlambe Municipality	2024/01/04	2024/01/09	Buildings Combined	-	-	-	-
AIP367326	Business All Risk	GENERATOR BURNED	Ndlambe Municipality	2024/04/08	2024/04/26	Business All Risk	198 890	-	-	198 890
AIP371561	Electronic Equipment	LAPTOP STOLEN	Ndlambe Municipality	2024/05/17	2024/06/07	Electronic Equipment	10 775	2 500	-	8 275
AIP380819	Electronic Equipment	STOLEN LAPTOP - UNATHI NONDZUBE	Ndlambe Municipality	2024/06/25	2024/09/06	Electronic Equipment	4 918	-	-	4 918
AIP356539	Motor	KBG278EC	Ndlambe Municipality	2024/01/01	2024/01/09	KBG278EC	31 285	-	-	31 285
AIP360078	Motor	HGD873EC	Ndlambe Municipality	2024/02/02	2024/02/13	HGD873EC	-	-	-	-
AIP361700	Motor	JDJ175EC	Ndlambe Municipality	2024/02/26	2024/02/29	JDJ175EC	4 914	-	-	4 914
AIP363515	Motor	JCL202EC	Ndlambe Municipality	2024/03/07	2024/03/25	JCL202EC	52 102	-	-	52 102

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AIP371996	Motor	JRL485EC	Ndlambe Municipality	2024/06/01	2024/06/12	JRL485EC	15 098	-	-	15 098
AIP371976	Motor	KJR034EC	Ndlambe Municipality	2024/06/05	2024/06/11	KJR034EC	-	-	-	-
AIP357489	Theft	LAPTOP STOLEN - MR K M RADINGOANA	Ndlambe Municipality	2024/01/12	2024/01/18	Theft	12 820	2 500	-	10 320
AIP363333	Theft	STOLEN LAPTOP	Ndlambe Municipality	2024/03/14	2024/03/21	Theft	7 040	-	-	7 040
AIP364694	Theft	LAPTOP STOLEN	Ndlambe Municipality	2024/03/24	2024/04/08	Theft	7 040	-	-	7 040

The insurance premiums are paid monthly and occasionally they are updated either increase or decrease. In the past twelve months the municipality has made the premiums of R3,990 million which includes commission to the broker. The insurance provider has submitted a five-year report covering the period from 21 July 2020 to June 2025. During this period, a total of 150 claims were lodged on behalf of the municipality. Of these, 135 claims have been resolved and closed, while 15 claims remain open.

3.6 Irregular, fruitless and wasteful expenditure M12 - Quarter 4

3.6.1 IRREGULAR EXPENDITURE

The potential Irregular Expenditure identified for the period 01 July 2024 to 30 June 2025 and amounted to approximately R66,952,026.30 with 606 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 table below provides a summary by the type of IE.

IRREGULAR EXPENDITURE BY DEPARTMENT	TOTAL AMOUNT	PERCENTAGE OF SPEND
Community Services	R4,139,189.71	6.18%
Corp Services	R524,135.86	0.78%
Finance	R210,231.78	0.31%
Infrastructure	R61,973,309.95	92.56%
Municipal Manager	R105,159.00	0.16%
Office Of the Mayor	R0.00	0.00%
TOTAL	R66,952,026.30	100%

3.6.2 Fruitless and wasteful expenditure

The table below reflects the fruitless and wasteful expenditure incurred for quarter 4.

INV DATE	SUPPLIER/CREDITOR	COMMENT	PMNT NUMBER	INVOICE	TOTAL AMOUNT OF POTENTIAL FRUITLESS & WASTEFULL EXP	AMOUNT RETRIEVED/R ECOVERED	EVIDENCE /PROOF OF RECOVERY	DATE OF RECOVERY	TOTAL FRUITLESS AND WASTEFULL EXPENDITUR E
Jul-24	Mnyani Civils	The Munsoft system automatically synchronized 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
Apri-25		NOTHING DETECTED				R0.00			R0.00
May-25		NOTHING DETECTED				R0.00			R0.00
Jun-25	Fines SA	Fines for Mayor and Speaker			2,850.00	R0.00			R2,850

3.7 Electricity and Water Losses M12 - Quarter 4

- 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.

Town	Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	
Alexandria	Purchases(kWh)	405,762.50	423,177.25	392,295.25	431,365.50	429,558.75	376,546.75	428,341.75	400,941.00	452,765.50	5,176,842.00	
	Total Sales	328,159.91	454,670.67	331,428.88	336,055.87	319,383.17	305,047.81	329,332.12	326,158.76	353,282.71	4,233,926.93	
	Sales(kWh)- Mun. Readings	124,926.00	254,495.00	117,833.00	123,847.00	128,397.00	98,128.00	120,085.00	112,468.00	129,785.00	1,710,607.00	
	Sales (kWh)- CDR Readings	11,480.50	10,677.16	9,570.07	9,666.76	9,508.36	8,734.20	10,858.91	11,692.25	22,027.70	163,711.08	
	Prepaid (kWh)	167,213.60	164,958.70	179,486.00	178,002.30	156,938.00	173,645.80	173,848.40	177,458.70	176,930.20	2,065,131.10	
	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	294,477.74
	Unmeterd - pumps	-	-	-	-	-	-	-	-	-	-	-
	Lost (kWh)	77,602.59	31,493.42	60,866.37	95,309.63	110,175.58	71,498.94	99,009.63	74,782.24	99,482.79	942,915.07	
	Loss %	19%	-7%	16%	22%	26%	19%	23%	19%	22%	18%	
	Port Alfred	Purchases(kWh)	2,726,268.76	2,843,363.67	2,783,461.16	3,110,047.13	2,798,780.02	2,574,263.09	2,904,309.09	2,795,624.40	2,896,010.73	34,351,045.20
Total Sales		2,557,152.67	2,579,113.77	2,542,287.74	2,754,120.93	2,475,406.14	2,503,600.25	2,617,645.59	2,594,924.48	1,960,779.93	30,414,651.72	
Sales(kWh)- Mun. Readings		950,108.00	922,494.00	822,723.00	1,075,651.00	917,137.00	897,940.00	865,231.00	987,874.10	360,016.04	10,907,197.09	
Sales(kWh)- CDR Readings		788,622.46	842,852.16	808,556.13	812,734.02	789,379.53	754,024.14	905,605.78	754,058.27	730,322.18	9,419,409.78	
Prepaid (kWh)		726,432.50	721,777.90	819,018.90	773,746.20	676,899.90	759,646.40	754,819.10	761,002.40	778,452.00	8,984,168.30	
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	892,518.39
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	211,358.16

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	Lost (kWh)	169,116.09	264,249.90	241,173.42	355,926.20	323,373.88	70,662.84	286,663.50	200,699.92	935,230.80	3,936,393.48	
	Loss %	6%	9%	9%	11%	12%	3%	10%	7%	32%	11%	
Overall	Purchases(kWh)	3,132,031.26	3,266,540.92	3,175,756.41	3,541,412.63	3,228,338.77	2,950,809.84	3,332,650.84	3,196,565.40	3,348,776.23	39,527,887.20	
	Total Sales	2,885,312.59	3,033,784.45	2,873,716.63	3,090,176.81	2,794,789.31	2,808,648.06	2,946,977.71	2,921,083.24	2,314,062.64	34,648,578.66	
	Sales(kWh)- Mun. Readings	1,075,034.00	1,176,989.00	940,556.00	1,199,498.00	1,045,534.00	996,068.00	985,316.00	1,100,342.10	489,801.04	12,617,804.10	
	Sales(kWh)- CDR Readings	800,102.96	853,529.32	818,126.20	822,400.78	798,887.89	762,758.34	916,464.69	765,750.52	752,349.88	9,583,120.86	
	Prepaid (kWh)	893,646.10	886,736.60	998,504.90	951,748.50	833,837.90	933,292.20	928,667.50	938,461.10	955,382.20	11,049,299.40	
	Total Unmetered - streetlights(kwh)	98,916.35	98,916.35	98,916.35	98,916.35	98,916.34	98,916.34	98,916.34	98,916.34	98,916.34	98,916.34	1,186,996.14
	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	211,358.16
	Lost (kWh)	246,718.67	232,756.47	302,039.78	451,235.82	433,549.46	142,161.78	385,673.13	275,482.16	1,034,713.59	4,879,308.54	
	Loss %	8%	7%	10%	13%	13%	5%	12%	9%	31%	12%	

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

The Non-Revenue Water (NRW) report for the Ndlambe Municipality for June 2025 indicates an overall NRW average of 35.4% 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	162 520	115 758	46 442	28.8%
Bathurst	12 895	8 126	4 769	37.0%
Kleinemonde	5 165	2 841	2 324	45.0%
Kenton-on Sea	57 887	30 857	27 030	46.7%
Cannon Rocks	17 018	9 994	7 024	41.3%
Alexandria	53 237	31 967	21 270	40.0%
TOTAL	308 722	199 543	109 179	35.4%

3.8 Cost containment report M12 - Quarter 4

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	Q4 Year TD Actual 2024	Q4 Year TD Actual 2025	Q1 Savings 2025	Q2 Savings 2025	Q3 Savings 2025	Q4 Savings 2025
Use of Consultants	34,947	7,578	7,658	8,284	8,046	9,834	7,435	7,668	8,478	27,774	25,317	27,512	26469
Vehicles used for political office- bearers	0	0	0	0	0	0	0	0	0	0	0	-	
Travel and subsistence	3,241	489	603	442	328	384	416	424	500	2,596	2,547	2,825	2741
Domestic accommodation (Included with Travel)	1,913	408	362	262	213	249	254	321	362	1,363	1,492	1,664	1551
Sponsorships. Events	1,967	202	1,478	801	1004	0	231	336	182	3,968	4,225	1,736	1785
Catering	1,414	305	305	260	258	258	143	335	235	1,219	1,409	1,271	1179
Entertainment MM, CFO, Mayor, and Technical Manager	195	17	46	24	57	43	40	24	24	159	114	155	171
Communication	3,742	779	865	988	995	1049	1,012.00	1,057.00	1,018.00	2,864	2,532	2,730	2724
Total	47,419	9,778	11,317	11,061	10,901	11,817	9,531	9,531	9,531	39,943	37,636	37,893	37,893

- 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 4th quarter amounted to R3,373 million compared to the virements made in Quarter 4 of 2024 of R10,946 million. The virements are supported by the Council approved virement policy. The details are outlined below:

PERIOD	REMARKS	AMOUNT	NOTES1	SEGMENT_DESCRIPTION
202505	Virement	(22,000.00)	Funds for diesel have been depleted; hence the transfer of funds is needed	Subscriptions Printing publications and books 6770
202505	Virement	(82,000.00)	There are insufficient funds in refuse disposal for grass cutting therefore the transfer is necessary to cater for the grass cutting services.	Materials and labour
202505	Virement	(5,000.00)	There are insufficient funds remaining in the subsistence and travelling car rental segment; this therefore necessitates a transfer of funds.	Subsistence and travelling Incidental cost
202506	Virement	(200,000.00)	The transfer is necessary to cater for grass cutting as there are insufficient funds in the appropriate segment	Crematory EIA Studies
202506	Virement	(180,000.00)	There are insufficient funds in the appropriate segment	Maintenance of unspecified assets
202506	Virement	(15,000.00)	There are insufficient funds on the appropriate segment	Car Rental
202506	Virement	(20,000.00)	Internal Audit is in need of funds to procure a laptop for a newly appointed Risk and MPAC officer. Their department doesn't have enough funds for the procurement.	Acquisition: Transport Assets
202506	Moving funds	(54,000.00)	Virement is undertaken for the refurbishment; roof repair work and processing of land audits for Ndlambe Local Municipality	Contractors: Maintenance of Buildings and Facilities
202506	Virement	(26,000.00)	Funds needed for the trip to Germany by the mm & the Dir Infrastructure	Inventory Consumable: Material and Supplies
202505	Virement	(10,000.00)	There are not enough funds available under this segment; and there is a reimbursement that must be made for Mr N Robiyane's payment for a router.	Subsistence and travelling car rental
202505	Virement	(15,000.00)	There are insufficient funds under catering for training and there are sessions to be held, and they'll have to be catered for and that necessitates this transfer.	Seminars, conferences, workshops and events
202505	Virement	(40,000.00)	This segment was not budgeted for in this financial year and there's a need for the construction of a septic tank.	Motor Vehicle Licenses and Registrations
202505	Virement	(10,000.00)	There are insufficient for consumables and there's a need for material. Hence there's a need for this transfer.	Accommodation
202505	Virement	(12,000.00)	Diesel required for fleet 135 for library functioning/ purposes.	Catering
202505	Virement	(118,000.00)	There are insufficient funds for grass cutting services, so the transfer is necessary for maintenance and cleanliness.	Maintenance of building and facilities
202505	Virement	(80,000.00)	There are insufficient funds for donations under parks and recreation, hence the funds a transferred.	Material and Supplies
202505	Virement	(15,000.00)	There are insufficient funds under the catering segment and there's a council meeting to be held that needs to be catered for.	Public Entertainment
202505	Virement	(6,000.00)	The Finance Interns need to go to Fort Hare for the MFM course and the Accommodation segment has insufficient funds.	Own transport 6780

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202505	Virement	(2,000.00)	Refuse section is in a need to hire a truck for refuse removal as two trucks of the institution are broken and have gone for repairs	Maintenance of equipment
202506	Moving funds	(58,000.00)	The MM and Infra Director are going to Germany, and foreign segments are to be created due per NT requirements hence the movement of funds to the new created segments as they had no budget initially	Inventory Consumable: Material and Supplies
202506	Moving funds	(82,000.00)	The MM and Infra Director are travelling to Germany, and new foreign segments must be created as per NT requirements hence the movement of funds to the newly opened segments	Air Transport
202506	Moving of funds	(8,000.00)	The section needs funds for water stands and the budget has been depleted hence the need for virement	Inventory Consumables Standard Rated
202504	Virement	(8,000.00)	There are insufficient funds for consumables and there is a need of stationery and cleaning materials.	Hire Charges
202504	Moving budget	(53,900.00)	Moving budget for the upgrading of the Club house at the Stationhill Sports field which was constructed through maintenance budget in error. EF007803-0001; EF007580-0001 AND EF007852	Acquisition: Other assets: Trellidoors
202504	Moving funds	(50,000.00)	Insufficient funds in the cash donations segment; this therefore necessitates a transfer of funds	Subsistence and travelling accommodation
202505	Virement	(80,000.00)	The segment was under budgeted and there's a need for a pump maintenance	Maintenance Transformers
202505	Virement	(12,000.00)	Not enough funds for fixing office tiles and painting the Led office.	Maintenance: Buildings
202505	Virement	(30,000.00)	Virement is undertaken to facilitate for the refurbishment and roof repair work and processing of land audits for ndlambe local municipality.	Valuer
202505	Virement	(13,900.00)	Virement is undertaken to facilitate for the refurbishment and roof repair work and processing of land audits for ndlambe local municipality.	Advertising Tenders
202505	Virement	(50,000.00)	There are insufficient funds in contractors: chirping. Therefore, the transfer of funds is necessary	Business and Advisory: Research and Advisory
202504	Virement	(40,000.00)	There are funds depleted in small animal pound vote for impounded animal feed; therefor the transfer of funds is necessary	Maintenance of buildings and facilities
202504	Virement	(133,000.00)	There are insufficient funds on environmental health segments for grass cutting. Therefore, the transfer of funds is necessary	Maintenance: Buildings (Boundary Walls)
202504	Virement	(12,000.00)	There are insufficient funds on the mayoral cup segment for donations hence the transfer of funds is necessary	Donations Cash Donations
202504	Moving funds	(50,000.00)	Funds are needed to pay transport hire from April 2023 - Feb 2025. These payments were made as the supplier was not tax compliant up and this matter was resolved now in April.	Maintenance unspecified Assets
202504	Moving funds	(50,000.00)	Funds are needed to pay transport hire from April 2023 - Feb 2025. These payments were made as the supplier was not tax compliant up and this matter was resolved now in April.	Electricity
202505	Virement	(10,000.00)	The budget for fuel was not enough for this financial year and there's a need for petrol.	Own transport 6780

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202505	Virement	(60,000.00)	Funds for unleaded in pa under parks have been depleted; hence there is a need for this transfer.	Unleaded - PA 011021
202505	Virement	(5,000.00)	There are insufficient funds in the catering segment and there's a meeting that needs to be catered for.	Seminars, workshops, conferences and events
202505	Virement	(30,000.00)	There's an unexpected laptop malfunctioning hence there's a need for this transfer.	Cost: Acquisitions
202505	Virement	(160,000.00)	There are insufficient funds under computer software licenses; hence there's a need for a transfer.	Imis Annual License Fee
202505	Virement	(9,000.00)	There are insufficient funds to maintain the MM's building hence we are making this transfer of funds.	Building Repairs and Maintenance
202505	Virement	(40,000.00)	The funds are insufficient in grass cutting vote so the transfer of funds is necessary for maintenance.	Maintenance of Sports Fields
202506	Virement	(44,000.00)	Need to acquire laptops (Tender 80 of 2024 -7 Laptops)	Acquisition: Furniture and Office Equipment
202506	Moving funds	(1,500.00)	The allocated budget is not sufficient to advertise the new rates tariffs for the 2025/2026 financial year	Advertising corporate and Municipal Activities
202506	Virement	(4,000.00)	Tender 80 of 2024-7 laptop bags	Travel and subsistence Air transport 6780
202506	Virement	(30,000.00)	Insufficient funds in appropriate segment	Education and Awareness Campaigns
202506	Virement	(4,000.00)	Accommodation needed for the mm and Dir infra travelling to Germany	Daily Allowances
202506	Virement	(5,500.00)	Insufficient funds	Registration subscription to professional bodies
202504	Virement	(20,000.00)	There are insufficient funds for the connection of a toilet (house connection).	Contractors: Maintenance of Unspecified Assets
202504	Virement	(200,000.00)	There are insufficient funds in the small animal pound vote and there's a need for the transportation of cattle.	Maintenance of Security Cameras
202505	Virement	(5,000.00)	The maintenance of equipment was not budgeted for this financial year. Air conditioners in finance are faulty and require maintenance; therefore, this necessitates a transfer of funds to cover repair costs.	Pest control and fumigation
202505	Virement	(5,000.00)	The maintenance of equipment was not budgeted for this financial year. Air conditioners in finance are faulty and require maintenance; therefore, this necessitates a transfer of funds to cover repair costs.	Travel agency and visa fees
202505	Virement	(30,000.00)	The maintenance and repairs segment has insufficient funds to repair the fence at Alexandria farm; and this necessitates the transfer of funds.	SMME Support: Donations
202505	Virement	(10,000.00)	The funds under diesel segment in kos has depleted hence there is a need of this transfer.	Maintenance of Buildings and Facilities
202505	Virement	(35,000.00)	Hence there is a need for this transfer.	Diesel - PA 012030
202505	Virement	(200,000.00)	Renovations need to be done in the PMS office to have additional space for all employees	Survey

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202505	Virement	(60,000.00)	Renovations need to be done in the PMS office to have additional space for all employees	PMS Review
202505	Virement	(20,000.00)	This is undertaken to facilitate the purchase of mpt items (water and coffee) and catering for the sitting.	Town Planning: Appeal Authority
202505	Virement	(12,875.00)	There are insufficient funds under computer equipment and there's a need for a new laptop; and that necessitates the transfer.	Acquisition: Furniture and Office Equipment
202505	Virement	(10,000.00)	The budget that was allocated is not sufficient to pay the invoice for May.	Valuation Expense
202505	Virement	(30,000.00)	The budget that was allocated for this financial year has depleted; and there's a need for stationery and cleaning material.	Valuation Expense
202505	Virement	(5,000.00)	The available budget under consumables segment has been exhausted and we need to purchase more items before the end of this financial year; therefore, this necessitates the transfer to replenish the item require	Professional
202505	Virement	(3,955.00)	There are insufficient funds remaining in the inventory consumables segment for the anticipated purchases; therefore, a transfer of funds is necessary.	Car Rental
202505	Virement	(1,107.00)	A charger for the laptop at town planning is faulty and needs a replacement. Funds available under standard rated will not be enough to procure the charger.	Land and Quantity Surveyors'
202505	Virement	(2,100.00)	The available funds under this segment will not be sufficient for catering, hence the transfer is necessary.	Registration subscription to professional bodies
202505	Virement	(5,000.00)	The available funds under this segment will not be sufficient for catering, hence the transfer is necessary.	Registration subscription to professional bodies
202506	Virement	(35,000.00)	The funds in Parks vote for donations are insufficient; therefore, transfer of funds is necessary	Boat Agency Fees
202506	Virement	(26,500.00)	The funds in Parks vote for donations are insufficient; therefore, transfer of funds is necessary	Recycling
202506	Virement	(150,660.00)	The budget that was allocated is not sufficient to pay for the Rumas operating system.	Personnel and labour
202504	Virement	(5,000.00)	There was no budget allocated for standard rated, hence there is a need of this transfer.	Valuation Expense
202505	Virement	(10,000.00)	Air transport was not budgeted for in this financial year and there is a need for air transport for two delegates attending a BEC in EL and Durban.	Food and Beverage Served
202505	Virement	(10,000.00)	Air transport was not budgeted for in this financial year and there is a need for air transport for two delegates attending a BEC in EL and Durban.	Accommodation
202505	Virement	(7,000.00)	Not enough funds for the transportation of co-operatives.	Chicory Transportation
202505	Virement	(20,000.00)	Not enough funds for the transportation of co-operatives.	Social assistance Poverty Relief
202505	Virement	(6,000.00)	Not enough funds for SMME's catering and there's a contractor's workshop that will need catering services.	Catering: Tourism

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202505	Virement	(64,000.00)	There are insufficient funds on sports field maintenance segment; therefore transfer of funds is necessary.	Inventory consumable Standard Rated
202505	Virement	(60,000.00)	The purpose of this transferring funds is to fund the consumable standard rated.	Green Drop Compliance
202506	Virement	(40,000.00)	Through wellness initiative; the department will have Men's team building. Since this is being initiated for the first time there was no allocated budget hence opting for virement.	LG SETA Car Rental
202504	Transferring funds	(40,000.00)	Insufficient budget for salaries (PSC MEMBERS)	Motor Vehicle Licenses and Registrations 6490
202504	Moving funds	(16,000.00)	Funds are needed to maintain the Cannon Rock Building now that winter is approaching, working conditions are going to be bad as the are no windows etc in that building.	Contractors: Maintenance of Unspecified Assets
202504	Moving funds	(15,000.00)	1.Due to the resignation of the APC chairperson; we need to advertise for a new member. 2.The IA Manager is attending a forum, and available funds are not sufficient to cover the costs thereof.	National Conferences and Events
202504	Moving funds	(5,000.00)	1.Due to the resignation of the APC chairperson; we need to advertise for a new member. 2.The IA Manager is attending a forum, and available funds are not sufficient to cover the costs thereof.	National Conferences and Events
202504	Virement	(3,000.00)	There are insufficient funds for flowers and decoration and there's a need of flowers for the memorial service of the deceased staff member.	Employee wellness
202504	Virement	(30,000.00)	More meetings and workshops have been taking place than anticipated. So, the funds that were allocated to this segment are not enough.	Review Processes Organizational
202505	Virement	(60,000.00)	The vote was budgeted for; but now the funds have been depleted and there is an urgent need of funds to buy fittings.	Testing Specimen
202505	Virement	(20,000.00)	The vote was budgeted for; but now the funds have been depleted and there is an urgent need of funds to buy fittings.	Maintenance of Unspecified Assets
202505	Virement	(20,000.00)	The vote was budgeted for; but now the funds have been depleted and there is an urgent need of funds to buy fittings.	Contractors: Maintenance of Unspecified Assets
202505	Virement	(26,000.00)	There not enough funds available on the segment	Consumables: Standard Rated
202505	Virement	(500.00)	Finance officials attended a CIGFARO seminar in Durban, where they had to rent a vehicle. The invoice received had an amount exceeding the quoted amount due to extra costs charged; transfer is necessary.	Subsistence and travelling incidental costs
202506	Correction of virement	(3,000.00)	Correction of virement	Printing and Publication

3.9 SCOA Roadmap M12 - Quarter 4

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Modules					
IDP (Projects)					
• Compilation of the IDP on system and automated alignment to budget	No	Action IT Sub of Munsoft	Yes	01/07/2026	IDP Manager: Rene Uren
• Preparation of the IDP on system and automated alignment to budget	Yes		N/A	1/07/2017	IDP Manager: Rene Uren
• Generation of PRTA & PROR data strings from system	Yes		N/A	1/07/2017	IDP Manager: Rene Uren
Budget Management					
• Preparation of tabled and adopted budget on the system. (Capture a Project with segments)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Integration of budget modules of own/third party modules to the GL for payroll	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Illustrate budget control as it relates to eliminating unauthorized expenditure	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Locking of budget on system after adoption	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of TABB & ORGB data strings from system	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of PRTA & PROR data strings from system.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
• Generation of A Schedule from system.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
Supply Chain Management					
• Configurations or parameters.	Yes		N/A	1/07/2017	SCM Manager: Simamkele Mbenga-Smaile

2024/2025 Mscoa Implementation Road Map - Quarter 4	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
Inventory/Stores					
• Overview of configurations or parameters.	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Stores Management (Acquisitions, Stock Issues, Stock Count,)	Yes		N/A	1/07/2023	SCM Manager: Simamkele Mbenga-Smaile
• Treatment of Water Inventory.	Partially		Yes	1/07/2024	Water manager

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Billing and Receipting					
•Billing modules integrate with the GL	Yes		N/A	1/07/2017	Manager Revenue: Diane May
•configurations or parameters	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Tariff structure and design on the system	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• POS / Direct Receipting and day end closure.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Meter reading management.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Billing run	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Valuation Roll Implementation. (General & Supplementary)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Consumer statement generation. (Email and Printing)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Consumer account enquiries.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Debt collection procedure.	No		Yes		Manager Revenue: Diane May
• Indigent or ATTP Management.	Yes		N/A	1/07/2017	Manager Revenue: Diane May
• Prepaid Vending Integration or interface	No		N/A	31/10/2024	Manager Revenue: Diane May
• Generation of Reports. (Debtors Age Analysis, Billing run reports, etc.)	Yes		N/A	1/07/2017	Manager Revenue: Diane May
Sundry registers:					
Unallocated deposit	Yes		N/A	1/07/2017	Manager Revenue: Diane May
Hall hire/deposit	Yes		N/A	1/07/2024	Manager Revenue: Diane May
Cemetery	Yes		N/A	1/07/2024	Manager Revenue: Diane May

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
General Ledger					
•configurations or parameters.	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Sub module integration to GL and TB. (Billing, Supply Chain, Expenditure, Assets)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Xako
•Financial Report generation illustrated with all mSCOA segments. (General ledger, Trial Balance etc.)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Monthly data string generation. (M01, M02,etc)	Yes		N/A	1/07/2017	Budget & Treasury Manager: Unathi Xako
•Cumulative data string generation. (M01 – M12)					
Cash book/Bank reconciliation					
•Receipting of debtor payments, other money	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Reconciling or clearing of cash received and payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Petty Cash	No	Manually	Yes		Manager Expenditure: Carin Engelbrecht
•Month end Close Off.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Grant Management					
•Grant capturing and revenue recognition.	Yes		N/A	01/07/2022	Budget & Treasury Manager: Unathi Xako
•Grant reporting (Grant Registers)	Yes		N/A	01/07/2022	Budget & Treasury Manager: Unathi Xako
Investment management					
•Investment recognition, transfers, deposits and interest capitalisation	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
•Investment report generation (Investment registers)	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
Borrowing management					
•Loan recognition, transfers, payments and interest capitalisation	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
•Loan report generation (Loan registers	Yes		N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
VAT management					
•VAT handling capabilities as it relates to Output and Input Vat.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•VAT 201 Report generation.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•VAT reconciliation	No	Manually	Yes		Manager Expenditure: Carin Engelbrecht
Asset Management					
• Allows budgeting for "new capital" projects requested in the integrated development plan (IDP) The asset management sub-module works on the system	No		Yes		Budget & Treasury Manager: Unathi Xako
• Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Calculates depreciation	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
• Calculates profit or loss on planned disposals.	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
• Provides for grant and work-in-progress (WIP	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
•Contract management payment schedules to assist the main budget module with its forecasting and cash flow management (Contract register linkage)	No		Yes		Budget & Treasury Manager: Unathi Xako
• Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.	No		Yes		Budget & Treasury Manager: Unathi Xako
• Provide for the asset maintenance plan and the integration between the maintenance budget	No		Yes		Budget & Treasury Manager: Unathi Xako
•Unbundling of assets	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset recognition	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset physical verification	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset Impairments	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Asset disposals	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Assessment of RUL	Yes		N/A	13/12/2021	Budget & Treasury Manager: Unathi Xako
•Insurance register	Yes		N/A	01/07/2024	Budget & Treasury Manager: Unathi Xako
Human resources /Payroll					
•Configurations or parameters	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
• Organisational structure accommodated on the system.	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
• Employee record management	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Human Resources: Unathi Nondzube
• Payroll run (Inclusive of trial runs or preliminary runs	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Payment of salaries and integration with banks.	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Creation of payment to 3rd Parties and the integration with banks.	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2024	Manager Expenditure: Carin Engelbrecht
• Integration with General ledger. (Salary control and Employee related cost items.)	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Generation of Reports. (Employee details report, Salary reports, 3rd party reports etc.)	Yes	Yes (PAYDAY seamlessly interfaced with the core system	N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Expenditure (Creditors)					
•Configurations or parameters	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
•Raising of accruals	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht

2024/2025 Mscoa Implementation Road Map - Quarter 4	Are you using the module available on the core financial system or other software (specify)?	Reason for not using module in system	Action Plan	Implementation Date	Responsible person
• Direct Invoice payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Sundry Payments (generated from payroll, billing or manual S&T payments	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Credit & Debit notes.	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
• Generation of Reports. (Creditors Age Analysis and CR data string, accrual listing, etc.)	Yes		N/A	01/07/2017	Manager Expenditure: Carin Engelbrecht
Reporting					
•Generate A,B and C schedules	Yes	Sub-system seamless intergration	N/A	01/07/2020	Budget & Treasury Manager: Unathi Xako
• Generation of audit data strings (PAUD, AUDA, RAUD) from the system	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• Capturing of the adjustment journal entries (emanating from the audit) into the Core Financial System	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
• The municipality's ability to drill down from AFS business module to ledger and sub-ledger	No	Manually			Budget & Treasury Manager: Unathi Xako
• Integration of AFS module to core system if a 3rd party AFS module is used.	Yes	Caseware sub-system	N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
•Roll-over the closing balance from M12 into period 13 and M01 of the new financial year?	Yes		N/A	01/07/2017	Budget & Treasury Manager: Unathi Xako
Alignment of ABC schedules to the data strings	No		Yes	28/02/2025	Budget & Treasury Manager: Unathi Xako
Balanced automated cash flow (Table C7)	No		Yes	30/06/2025	Budget & Treasury Manager: Unathi Xako

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

QUALITY CERTIFICATION



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

Municipal Manager of Ndlambe Municipality (EC105)

Adv R Dumezweni
Municipal Manager

A handwritten signature in black ink, appearing to be 'R. Dumezweni', written over a red horizontal line.

DATE