

NDWEDWE LOCAL MUNICIPALITY

SECTION 52(d) REPORT FOR THE FIRST QUARTER OF 2025/2026 FINANCIAL YEAR

To : Council
Compiled by : The office of the Chief Financial Officer
Reference No. :
Routing
Portfolio : 21 October 2025
Exco : 24 October 2025
Council : 30 October 2025

PURPOSE:

To table the 2025/2026 financial year first quarter as required in terms of section 52(d) of the Municipal Finance Management Act.

DISCUSSION

Section 52(d) of the Municipal Finance Management Act compiles the Mayor of the municipality to submit a report to council on the implementation of the budget and the financial state of affairs of the Municipality within 30 days after the end of each quarter, as a result the **Council** is provided with this report (*2025/2026 Financial year first Quarter*) to exercise its oversight role.

ATTACHEMENT

- 2025/2026 financial year Section 52(d) Report for the first quarter.

FINANCE PORTFOLIO RECOMMENDATIONS

1. **THAT** the September 2025/2026 Section 71(1) Monthly Budget Assessment Statement in the C Schedule format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved in terms of Section 52(d) of the MFMA

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2. **THAT** the report be submitted to National Treasury, Provincial Treasury, and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.

3. **THAT** the Finance Committee support the submission of this report to EXCO for deliberations and noting and thereafter supporting the submission of the report to council for consideration.

EXCO RECOMMENDATIONS

1. **THAT** the September 2025/2026 Section 71(1) Monthly Budget Assessment Statement in the C Schedule format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved in terms of Section 52(d) of the MFMA

2. **THAT** the report be submitted to National Treasury, Provincial Treasury, and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.

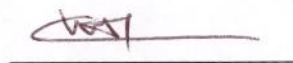
3. **THAT** the EXCO support the submission of this report to Council for deliberations and noting.

COUNCIL RECOMMENDATIONS

1. **THAT** the September 2025/2026 Section 71(1) Monthly Budget Assessment Statement in the C Schedule format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved in terms of Section 52(d) of the MFMA

2. **THAT** the report be submitted to National Treasury, Provincial Treasury, and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.

Prepared by:



MR XNE HLEKWANE
CFO

Supported and Submitted by:



MR S.D.G KHUZWAYO
MUNICIPAL MANAGER

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.



2025/2026 FINANCIAL YEAR

FIRST QUARTER OF BUDGET AND PERFORMANCE ASSESSMENT REPORT

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

TABLE OF CONTENTS

PART 1

- 1.1 Mayors Report
- 1.2 Resolutions
- 1.3 Executive Summary
- 1.4 In-Year Budget Statement Tables

PART 2

- 2.1 Debtors Analysis
- 2.2 Creditors Analysis
- 2.3 Investment Portfolio Analysis
- 2.4 Allocation and Grant Receipts and Expenditure
- 2.5 Councillor and Board Member Allowances and Employee Benefits
- 2.6 Material Variances to The Service Delivery and Budget Implementation Plan
- 2.7 Capital Programme Performance
- 2.8 Other Supporting Documents
- 2.9 Municipal Managers Quality Certification

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

PART 1

1.1 MAYORS REPORT

This report is tabled in terms of section 52 of the MFMA that requires that as the mayor of this municipality:

- (a) I must provide general political guidance over the fiscal and financial affairs of the municipality.
- (b) **IN** providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities.
- (c) **MUST** take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget.
- (d) **MUST**, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and
- (e) **MUST** exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In fulfilling these duties honourable Councillors, I present to you the first quarter budget and performance assessment report for the period ending 30 September 2025 for 2025/2026 financial year for you to play your oversight role.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

1.2 RESOLUTIONS

Hereunder are the resolutions in terms of the Municipal Budget and Reporting Regulations which are required to be considered by Council.

1.**THAT** the September 2025/2026 Section 71(1) Monthly Budget Assessment Statement in the C Schedule format as per No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009 be noted and approved in terms of Section 52(d) of the MFMA

2.**THAT** the report be submitted to National Treasury, Provincial Treasury and other organs of state as per the requirement of No. 32141 GOVERNMENT GAZETTE, 17 APRIL 2009.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

1.3 EXECUTIVE SUMMARY

Background

Section 52d of the MFMA that requires that as the mayor of this municipality:

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality.
- (b) providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities.
- (c) Must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget.
- (d) Must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and
- (e) Must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

BUDGET IMPLEMENTATION OVERVIEW

Implementation of the 2025/2026 annual budget

- The 2025/2026 annual budget was approved by Council in May 2025 in line with the Municipal budget and Reporting Regulations. On the 01 July 2025 the municipality started utilising the approved in line with the approved service delivery budget and implementation plan.

The municipality mSCOA compliance status

- The municipality is committed in ensuring that it comply fully with mSCOA requirements.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

- The municipality will continue with measures in place to close any possible gap to ensure that the municipality is complying with all mSCOA requirements.
- For the purposes of this report, the operating budget will be discussed under the following broad headings:
- **Operational budget (being Operational Revenue and Operational Expenditure)**
- **Capital Expenditure Budget**

Council to note that only material variance will be discussed in this report and that will be variances of R200 thousands and above.

OPERATING BUDGET

The operating budget as reflected in Table C1 of the Budget Statement Tables can be summarised as follows:

Table 1: Monthly Budget Statement Summary as of 30 September 2025

Monthly Budget Statement Summary as at 30 September 2025									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	262 607	250 641	-	3 270	97 538	62 660	34 878	56%	250 641
Total Expenditure	297 508	250 264	-	19 166	63 422	62 566	856	1%	250 264
Surplus/(Deficit)	(34 901)	376	-	(15 896)	34 116	94	34 022	0	376
Transfers and subsidies - capital (monetary allocations)	56 482	52 768	-	5 024	16 738	13 192	3 546	0	52 768
Transfers and subsidies - capital (in-kind)	14	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	21 596	53 144	-	(10 872)	50 855	13 286			53 144

Operational Revenue

The above table shows the first quarter of 2025/2026 financial year, and the municipality shows an over recognition/collection of R34.9 million when the actual recognition of R97.5 million is compared to the year-to-date budget of R62.7 million and the reasons for this variance will follow below.

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

Operational Expenditure

On the other hand, the actual expenditure of the municipality for the first quarter of the 2025/2026 financial year shows an over-recognition variance of R856 thousand and the reasons for this variance will be discussed in detail later in this report.

Table 2: Capital Expenditure Summary as at 30 September 2025

Capital Expenditure Summary as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Capital Expenditure	78 010	68 805	–	5 426	17 124	17 201	(78)	0%	68 805
Funded by:									
National Government	49 053	40 181	–	4 369	14 607	10 045	4 562	45%	40 181
Provincial Government	–	5 704	–	–	–	1 426	(1 426)	-100%	5 704
Transfers recognised - capital	49 053	45 885	–	4 369	14 607	11 471	3 136	27%	45 885
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	28 957	22 920	–	1 057	2 517	5 730	(3 213)	-56%	22 920
Total Capital Funding	78 010	68 805	–	5 426	17 124	17 201	(78)	0%	68 805

Capital Expenditure

The capital expenditure shows the over expenditure of R78 thousand as at the end of the first quarter of 2025/2026 financial year. The reason for this variance will be detailed later in this report.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Table 2: Financial performance for the first quarter of 2025/2026 financial year (Revenue)

KZN293 Ndwedwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Waste management	651	681	-	57	171	170	1	0%	681
Sale of Goods and Rendering of Services	13 004	245	-	4	46	61	(16)	-26%	245
Agency services	179	469	-	36	57	117	(61)	-52%	469
Interest from Current and Non Current Assets	9 180	12 528	-	602	2 222	3 132	(910)	-29%	12 528
Rental from Fixed Assets	634	757	-	61	174	189	(15)	-8%	757
Licence and permits	54	31	-	9	13	8	5	65%	31
Operational Revenue	1 814	1 031	-	-	222	258	(35)	-14%	1 031
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-
Property rates	22 011	22 832	-	1 700	5 722	5 708	14	0%	22 832
Fines, penalties and forfeits	2 450	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	211 327	210 710	-	692	88 593	52 677	35 916	68%	210 710
Interest	1 302	1 355	-	108	319	339	(20)	-6%	1 355
Total Revenue (excluding capital transfers and contributions)	262 607	250 641	-	3 270	97 538	62 660	34 878	56%	250 641

DISCUSSION

The first quarter budgeted operating revenue for 2025/2026 financial year was R62.7 million. The actual revenue recognised as at 30 September 2025 amounts to R97.5 million which implies that the municipality has realised an over recognition of R34.9 million in revenue.

The reasons for the variances will be discussed with reference to table C4 of the budget statement tables, and is explained as follows:

Revenue from Exchange

Service Charges- Waste Management

- Service Charges- Waste Management show a over recognition of R1 thousand as at the end of the first quarter of 2025/2026 financial year.

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

- This variance is within the acceptable material value hence requires no explanation. However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Sale of Goods and Rendering of Services

- Sale of Goods and Rendering of Services shows a negative variance of R16 thousand as at 30 September 2025.
- This variance is within the acceptable material value hence requires no explanation. However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Agency Services

- Agency Services show a under recognition of R61 thousand as at the end of the first quarter of 2025/2026 financial year. This variance is within the acceptable material value hence requires no explanation.
- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Interest from current and non-current assets

- Interest from current and non-current assets show a under recognition of R910 thousand as at the end of the first quarter of 2025/2026 financial year.
- This variance of R910 thousand because some investments are yet to be matured to generate the expected revenue however it is anticipated that as the year progress the variance will reduce.
- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Rental from fixed assets

- Rental from fixed assets show an under recognition of R15 thousand as at 30 September 2025. This variance is within the acceptable material value hence requires no explanation.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Licence and permits

- Licence and permits revealed a positive variance of R5 thousand as at 30 September 2025. This variance is within the acceptable material value hence requires no explanation.
- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Operational Revenue

- The operational Revenue shows a negative variance of 35 thousand as at 30 September 2025. This variance is within the acceptable material value hence requires no explanation.
- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Revenue from non-exchange

Property rates

- Property rates show an over-recognition of R14 thousand as at the end of September 2025.
- This variance is resulting from the annual billing done to those customers who qualify for it in terms of property rates policy.
- The variance is anticipated to be lesser as the year progress.

Transfers and subsidies

- Transfers and subsidies show an over recognition of R35.9 million as at 30 September 2025, this positive variance is as a result of grants being received in advance than anticipated as a result it is anticipated that this variance will reduce as the year progresses.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Interest earned from non-exchange revenue (Outstanding debtors).

- Interest earned from Receivables shows an under recognition of R30 thousands as at 30 September 2025. This variance is below the material value and for now it's acceptable.
- Should it escalate during the year the item will be adjusted accordingly during the adjustment budget period.

Table 3: Financial performance for the first quarter of 2025/2026 financial year (expenditure)

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	262 607	250 641	–	3 270	97 538	62 660	34 878	56%	250 641
Expenditure By Type									
Employee related costs	86 988	96 035	–	7 462	22 049	24 009	(1 960)	-8%	96 035
Remuneration of councillors	16 276	17 347	–	1 323	3 968	4 337	(369)	-8%	17 347
Inventory consumed	1 594	1 820	–	307	448	455	(7)	-1%	1 820
Debt impairment	425	900	–	704	704	225	479	213%	900
Depreciation and amortisation	45 685	29 300	–	2 836	8 698	7 325	1 373	19%	29 300
Interest	452	–	–	–	–	–	–	–	–
Contracted services	73 855	58 022	–	2 943	14 387	14 506	(119)	-1%	58 022
Transfers and subsidies	4 455	3 700	–	250	873	925	(52)	-6%	3 700
Irrecoverable debts written off	10 182	–	–	–	–	–	–	–	–
Operational costs	41 326	43 139	–	3 336	12 290	10 785	1 506	14%	43 139
Losses on Disposal of Assets	16 269	–	–	–	–	–	–	–	–
Total Expenditure	297 508	250 264	–	19 166	63 422	62 566	856	1%	250 264

DISCUSSION

The first quarter budgeted operating expenditure for the 2025/2026 financial year was R62.6 million. The actual expenditure recognised as at 30 September 2025 was R63.4 million which implies that the municipality has realised an overspending variance of R856 thousand in operational expenditure.

The reasons for the variances will also be discussed with reference to table C4 of the budget statement tables, and is explained as follows:

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

The employee related costs

- The employee related costs show a negative variance or savings of almost R2 million as at the end of September 2025. This variance is attributed to the budgeted posts that have not been filled yet, that includes the new posts and existing posts which are vacant due to resignation of employees.
- The provisions which are normal calculated upon the finalization of the AFS such as leave days, and long services award are also contributing factor to this variance.
- Hence it is anticipated that once all budgeted posts are filled and all provisions are calculated and captured into the financial system the variance will reduce.

Remuneration of councillors

- Remuneration of councillors shows a negative variance of R369 thousands as at the end of September 2025.
- The variance is attributed to the budget made for possible increase in the council remuneration which is yet to be implemented hence the variance is anticipated to be eliminated once the increases have been implemented.

Inventory consumed.

- Inventory consumed has reported a negative variance of R7 thousands as at 30 September 2025.
- This variance is within the acceptable material value hence requires no explanation.
- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

Debt impairment

- Debt impairment shows over recognition of R479 thousand as at 30 September 2025.
- This variance due to full implementation of the credit control policy which as at the reporting date prove that he budgets might be understated to cover the full financial year.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Depreciation & asset impairment

- Depreciation & asset impairment closed off with a negative variance of R1.4 million as at 30 September 2025.
- The municipality is current unable budget for the depreciation in a way that match the fixed asset register value due to other commitment the municipality have on operational budget. Hence the variance is due to budget being low than the FAR balances.
- The municipality will continue to apply the cost containment measures policy to try and save money to fund the underbudgeted votes such as depreciation. This will assist in ensuring that the municipality provide enough provision for all non-cash items.
- As a result, the variance will be monitored as the year progresses maybe to be eliminated upon the finalisation of the adjustment budget should the municipality managed to save enough funds from other votes.

Contracted services

- Contracted services show an underspending of R119 thousand as at 30 September 2025.
- The variance is due to the some of the items budgeted under this line not yet implemented due to timing for implementation of these programmes.
- Hence it is anticipated that as the year progress the variance will reduce when timing for the implementation of the programmes do take place.

Transfers and subsidies:

- Transfers and subsidies revealed an overspending of R52 thousands as at 30 September 2025. This variance is within the acceptable material value hence requires no explanation.
- However, it will be monitored as the year progresses to check if it can require an adjustment or not during the adjustment budget period.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Operational cost

- Operational costs show an overspending of almost R1.5 million as at 30 September 2025.
- The variance is due to the implementation of some items budgeted under this line item in advance than anticipated.
- Hence it is anticipated that as the year progress the variance will reduce since the budget will increase while the expenditure will remain for the items implemented in advance.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

CAPITAL BUDGET

Reference is made to Part One – (C Schedule Table C5) for a detailed breakdown of amounts pertaining to the capital budget, per Department.

The municipality has the following seven Departments for the purposes of budget reporting:

- Executive and Council
- Municipal Manager
- Corporate Services
- Budget and Treasury Office
- Economic Development and Planning
- Community Services
- Technical Services

The municipality has originally approved R68.8 million as a capital budget in the current financial year, with most of the funding being allocated towards service delivery projects.

The reference for capital expenditure report is based on Table C5 which is a prescribed format required by National Treasury and it is categorised by municipal vote and standard classification.

The Capital Budget is funded by the following funding sources:

- **Government Grants**
- **Internally generated funds**

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Table 4: Capital Budget Funding Summary as at 30 September 2025

Capital Budget Funding Summary as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Funded by:									
National Government	49 053	40 181	–	4 369	14 607	10 045	4 562	45%	40 181
Provincial Government	–	5 704	–	–	–	1 426	(1 426)	-100%	5 704
Transfers recognised - capital	49 053	45 885	–	4 369	14 607	11 471	3 136	27%	45 885
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	28 957	22 920	–	1 057	2 517	5 730	(3 213)	-56%	22 920
Total Capital Funding	78 010	68 805	–	5 426	17 124	17 201	(78)	0%	68 805

The above table illustrates the funding sources for capital expenditure.

MIG

- As at 30 September 2025 the municipality was anticipated to spend R10 million of the Municipal Infrastructures Grant however due to good progress on the implementation of the MIG funded grant the municipality has reported an expenditure of R14.6 million with a variance of R4.6 million.

Infrastructure - Sport and Recreation Infrastructure

- The municipality was also allocated with a budget of R5.7 million VAT exclusive to construct the Nombika sportified.
- As at 30 September 2025 the municipality has not spent in this grant due to the SCM process that is still underway.

Internal funding

- Lastly the municipality has underspent the internal budget by R3.2 million as at the under-review quarter.
- This is due to some of the projects funded internal still within the SCM process.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Table 5: Capital Expenditure per Standard Classification as at 30 September 2025

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Single Year expenditure appropriation									
Vote 1 - Finance	1 126	974	–	–	–	243	(243)	-100%	974
Vote 2 - Municipal Manager's Office	384	409	–	–	–	102	(102)	-100%	409
Vote 3 - Community and Social Services	3 356	2 330	–	13	13	583	(569)	-98%	2 330
Vote 4 - Corporate services	1 814	3 589	–	–	–	897	(897)	-100%	3 589
Vote 5 - Economic Development and Planning	273	287	–	–	–	72	(72)	-100%	287
Vote 6 - Technical Services	71 057	58 520	–	5 412	17 110	14 630	2 480	17%	58 520
Vote 7 - Executive and Council	(0)	2 696	–	–	–	674	(674)	-100%	2 696
Total Capital Expenditure	78 010	68 805	–	5 426	17 124	17 201	(78)	0%	68 805
Capital Expenditure - Functional Classification									
Governance and administration	3 324	7 668	–	–	–	1 917	(1 917)	-100%	7 668
Executive and council	384	3 104	–	–	–	776	(776)	-100%	3 104
Finance and administration	2 940	4 563	–	–	–	1 141	(1 141)	-100%	4 563
Community and public safety	3 356	2 330	–	13	13	583	(569)	-98%	2 330
Community and social services	3 356	2 330	–	13	13	583	(569)	-98%	2 330
Economic and environmental services	71 329	58 807	–	5 412	17 110	14 702	2 409	16%	58 807
Planning and development	38 396	49 737	–	4 369	14 607	12 434	2 173	17%	49 737
Road transport	32 933	9 070	–	1 043	2 504	2 267	236	10%	9 070
Total Capital Expenditure - Functional Classification	78 010	68 805	–	5 426	17 124	17 201	(78)	0%	68 805

The above table provides a capital budget versus capital expenditure as per the standard classification Table C5 of the monthly budget statements as well as per municipal departments. Based on this table, as of 30 September 2025 the Council has spent R17.1 million against the year-to-date budget of R17.2 million which implies that the municipality has realised a negative variance of just R78 thousand as at the end of first quarter of 2025/2026 financial year.

The reasons for the variances will also be discussed with reference to Table C5 of the Budget Statement Tables, and is explained as follows:

Governance and Administration – Executive and council

Governance and Administration – Executive and council include the following departments.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Single Year expenditure appropriation									
Vote 2 - Municipal Manager's Office	384	409	-	-	-	102	(102)	-100%	409

- **Municipal Manager Office** with a budget of R409 thousand for the purchase of Computer equipment, Loud hailers and furniture and office equipment.
- As of 30 September 2025, the department has reported no expenditure. The procurement process for items budgeted under this department is in progress with the expenditure expected in the second quarter of the financial year. Hence the variance will reduce as the year progress.

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Single Year expenditure appropriation									
Vote 7 - Executive and Council	(0)	2 696	-	-	-	674	(674)	-100%	2 696

- **Executive and Council** the municipality budget R2.7 million for the replacement of the vehicles for the Mayor, Deputy Mayor and Speaker.
- As at the reporting date there is no expenditure reported because the SCM process are not yet finalised for this procurement.

Governance and Administration – Finance & Administration

Governance and Administration – Finance & Administration includes the following Departments:

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Single Year expenditure appropriation									
Vote 1 - Finance	1 126	974	-	-	-	243	(243)	-100%	974

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

- **Finance Department** with an annual budget of R974 thousand to purchase Furniture and office equipment and computers.
- As at 30 September 2025 the department has reported zero expenditure. The bulk of budget is for purchase of additional furniture for new offices for Finance department. The procurement for this furniture is underway with the expenditure expected in the next few months to come. Hence the variance is anticipated to reduce as the year progresses.

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<u>Single Year expenditure appropriation</u>									
Vote 4 - Corporate services	1 814	3 589	-	-	-	897	(897)	-100%	3 589

Corporate Services Department with a budget of R3.6 million to procure the following capital items:

- ❖ Furniture and Office Equipment
- ❖ Council chamber furniture
- ❖ Computer Equipment
- ❖ Refurbishment of municipal parking
- ❖ Refurbishment of council chamber
- ❖ Refurbishment of Main Boardroom (REGISTRY) -Relocating and installing existing filing bay- supply and install new additional filing bays - construction of fireproof platform and painting
- ❖ Installation of Themo start
- ❖ Supply and installation of new air humidifier
- ❖ Installation of council recording and system and 2 portable recorders
- ❖ Design and Supply Mayoral Chain
- ❖ Biometrics
- ❖ CCTV
- ❖ construction of 14 Guard Room
- ❖ Machinery (Metal detector)

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

- ❖ Solar Flood Lights
- ❖ DLTC Building Network Point

- As of 30 September 2025, the department has reported no expenditure. The procurement process for items budgeted under this department is in progress with the expenditure expected in the second quarter of the financial year. Hence the variance will reduce as the year progress.

Community and public safety

- Community & Social Services include the budget related to:

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Single Year expenditure appropriation									
Vote 3 - Community and Social Services	3 356	2 330	-	13	13	583	(569)	-98%	2 330

- **Community Services Department** with a budget of R2.3 million to procure the following items:
 - Computer Equipment
 - Furniture and Office Equipment
 - Universal Six-Rifle safe
 - Community Development Centre Chairs
 - Three x Glock 17 Pistols
 - Face value Storage safe
 - Waste Management (Wheel Bins for municipal facilities & Skip Bins for municipal facilities)
- As at the end of the first quarter, the department was expected to the R583 thousands, and it has managed to spend only R13 thousand which implies that the department has realised a negative variance of just R569 thousand.
- The bulk of this budget is related to Waste Management (Wheel Bins for municipal facilities & Skip Bins for municipal facilities) with the SCM process still underway.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

- Hence it is anticipated that the variance will reduce once the procurement is finalised.

Economic & Environmental Services

In terms of Functional classification, the R33.6 million budget reflected under Economic & Environmental Services is for the following departments:

Planning and development (Economic Development and Planning)

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<u>Single Year expenditure appropriation</u>									
Vote 5 - Economic Development and Planning	273	287	-	-	-	72	(72)	-100%	287

- With an annual budget of R287 thousand for the procurement of the following capital items:
 - ❖ Computer Equipment
 - ❖ Furniture and Office Equipment and
- As of 30 September 2025, the department has reported no expenditure. The procurement process for items budgeted under this department is in progress with the expenditure expected in the second quarter of the financial year. Hence the variance will reduce as the year progress.

Technical Services Department

Capital Expenditure per Standard Classification as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<u>Single Year expenditure appropriation</u>									
Vote 6 - Technical Services	71 057	58 520	-	5 412	17 110	14 630	2 480	17%	58 520

- **Technical Services Department** has a total capital budget of R58.5 million which includes the MIG funding of R40.2 million, R5.7 million of Infrastructure - Sport and Recreation Infrastructure grant and internally funding of R12.6 million.

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

- As at 30 September 2025 the department has managed to spend R17.1 million against the year-to-date budget of R14.6 million as a result the positive variance of R2.5 million has been realised as at the end of September 2025.
- This variance is due to successfully implementation of MIG projects through the utilisation of panel of services providers. This good performance is anticipated to continue for the rest of the financial year.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

1.4 IN-YEAR BUDGET STATEMENT TABLES

The following tables are included as part of the 2025/2026 Budget and Performance Assessment:

C1 - S71 Monthly Budget Statement Summary

KZN293 Ndwedwe - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	22 011	22 832	—	1 700	5 722	5 708	14	0%	22 832
Service charges	651	681	—	57	171	170	1	0%	681
Investment revenue	9 180	12 528	—	602	2 222	3 132	(910)	-29%	12 528
Transfers and subsidies - Operational	211 327	210 710	—	692	88 593	52 677	35 916	68%	210 710
Other own revenue	19 438	3 889	—	219	830	972	(142)	-15%	3 889
Total Revenue (excluding capital transfers and contributions)	262 607	250 641	—	3 270	97 538	62 660	34 878	56%	250 641
Employee costs	86 988	96 035	—	7 462	22 049	24 009	(1 960)		96 035
Remuneration of Councillors	16 276	17 347	—	1 323	3 968	4 337	(369)		17 347
Depreciation and amortisation	45 685	29 300	—	2 836	8 698	7 325	1 373		29 300
Interest	452	—	—	—	—	—	—		—
Inventory consumed and bulk purchases	1 594	1 820	—	307	448	455	(7)		1 820
Transfers and subsidies	4 455	3 700	—	250	873	925	(52)	-6%	3 700
Other expenditure	142 057	102 062	—	6 987	27 385	25 515	1 870	7%	102 062
Total Expenditure	297 508	250 264	—	19 166	63 422	62 566	856	1%	250 264
Surplus/(Deficit)	(34 901)	376	—	(15 896)	34 116	94	34 022	36146%	376
Transfers and subsidies - capital (monetary allocations)	56 482	52 768	—	5 024	16 738	13 192	3 546	27%	52 768
Transfers and subsidies - capital (in-kind)	14	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions	21 596	53 144	—	(10 872)	50 855	13 286	37 568	283%	53 144
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—		—
Surplus/ (Deficit) for the year	21 596	53 144	—	(10 872)	50 855	13 286	37 568	283%	53 144
Capital expenditure & funds sources									
Capital expenditure	78 010	68 805	—	5 426	17 124	17 201	(78)	-0%	68 805
Capital transfers recognised	49 053	45 885	—	4 369	14 607	11 471	3 136	27%	45 885
Borrowing	—	—	—	—	—	—	—		—
Internally generated funds	28 957	22 920	—	1 057	2 517	5 730	(3 213)	-56%	22 920
Total sources of capital funds	78 010	68 805	—	5 426	17 124	17 201	(78)	-0%	68 805
Financial position									
Total current assets	99 362	108 441	—		137 735				108 441
Total non current assets	520 627	604 001	—		529 053				604 001
Total current liabilities	28 039	34 457	—		23 982				34 457
Total non current liabilities	4 130	3 734	—		4 130				3 734
Community wealth/Equity	587 820	674 250	—		638 675				674 250
Cash flows									
Net cash from (used) operating	418 183	86 584	—	(2 401)	54 934	32 421	(22 513)	-69%	86 584
Net cash from (used) investing	78 010	(78 526)	—	(5 426)	(17 124)	(19 631)	(2 508)	13%	(78 526)
Net cash from (used) financing	—	—	—	—	—	—	—		—
Cash/cash equivalents at the month/year end	567 589	83 220	—	74 354	119 991	87 951	(32 040)	-36%	—
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	3 749	(40)	2 427	462	332	448	3 331	22 821	33 530
Creditors Age Analysis									
Total Creditors	553	8	(0)	—	(0)	—	(0)	6	567

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

C2 - Monthly Budget Statement; Financial Performance (Standard Classification)

KZN293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Functional									
Governance and administration	171 547	178 401	–	2 633	67 731	44 600	23 131	52%	178 401
Executive and council	36 225	38 201	–	–	15 917	9 550	6 367	67%	38 201
Finance and administration	129 527	134 558	–	2 633	49 463	33 639	15 824	47%	134 558
Internal audit	5 796	5 643	–	–	2 351	1 411	940	67%	5 643
Community and public safety	29 602	29 052	–	255	11 889	7 263	4 626	64%	29 052
Community and social services	21 425	21 213	–	255	8 622	5 303	3 319	63%	21 213
Sport and recreation	5 848	4 738	–	–	1 974	1 184	790	67%	4 738
Public safety	2 329	3 102	–	–	1 292	775	517	67%	3 102
Economic and environmental services	96 352	85 954	–	5 032	30 573	21 488	9 084	42%	85 954
Planning and development	54 645	73 630	–	5 024	25 431	18 408	7 023	38%	73 630
Road transport	41 707	12 323	–	7	5 142	3 081	2 061	67%	12 323
Trading services	21 603	10 002	–	374	4 083	2 500	1 583	63%	10 002
Energy sources	12 917	1 200	–	–	500	300	200	67%	1 200
Waste management	8 686	8 802	–	374	3 583	2 200	1 383	63%	8 802
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	319 104	303 409	–	8 294	114 276	75 852	38 424	51%	303 409
Expenditure - Functional									
Governance and administration	208 024	178 710	–	13 808	48 823	44 678	4 145	9%	178 710
Executive and council	37 258	38 201	–	2 841	9 294	9 550	(256)	-3%	38 201
Finance and administration	164 969	134 867	–	10 637	38 808	33 717	5 091	15%	134 867
Internal audit	5 797	5 643	–	330	721	1 411	(690)	-49%	5 643
Community and public safety	25 851	29 047	–	2 440	6 024	7 262	(1 238)	-17%	29 047
Community and social services	20 216	21 208	–	1 864	4 946	5 302	(356)	-7%	21 208
Sport and recreation	4 590	4 738	–	438	763	1 184	(421)	-36%	4 738
Public safety	1 045	3 102	–	138	315	775	(461)	-59%	3 102
Economic and environmental services	42 878	33 186	–	2 344	5 779	8 296	(2 517)	-30%	33 186
Planning and development	20 051	20 862	–	1 483	3 470	5 216	(1 745)	-33%	20 862
Road transport	22 827	12 323	–	861	2 309	3 081	(772)	-25%	12 323
Trading services	20 755	9 321	–	574	2 796	2 330	466	20%	9 321
Energy sources	12 657	1 200	–	–	1 038	300	738	246%	1 200
Waste management	8 098	8 121	–	574	1 759	2 030	(272)	-13%	8 121
Other	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	297 508	250 264	–	19 166	63 422	62 566	856	1%	250 264
Surplus/ (Deficit) for the year	21 596	53 144	–	(10 872)	50 855	13 286	37 568	283%	53 144

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

C3 - Monthly Budget Statement; Financial Performance (Revenue and Expenditure by municipal vote)

KZN293 Ndwedwe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue by Vote									
Vote 1 - Finance	60 487	63 116	–	2 633	19 696	15 779	3 917	24.8%	63 116
Vote 2 - Municipal Manager's Office	31 057	31 397	–	–	13 082	7 849	5 233	66.7%	31 397
Vote 3 - Community and Social Services	33 478	32 847	–	320	13 364	8 212	5 153	62.7%	32 847
Vote 4 - Corporate services	64 973	66 770	–	–	27 821	16 693	11 129	66.7%	66 770
Vote 5 - Economic Development and Planning	13 701	13 573	–	–	5 656	3 393	2 262	66.7%	13 573
Vote 6 - Technical Services	95 649	74 192	–	5 341	25 694	18 548	7 146	38.5%	74 192
Vote 7 - Executive and Council	19 758	21 512	–	–	8 964	5 378	3 585	66.7%	21 512
Total Revenue by Vote	319 104	303 409	–	8 294	114 276	75 852	38 424	50.7%	303 409
Expenditure by Vote									
Vote 1 - Finance	95 544	63 425	–	5 493	18 916	15 856	3 060	19.3%	63 425
Vote 2 - Municipal Manager's Office	33 051	31 397	–	2 141	6 770	7 849	(1 079)	-13.7%	31 397
Vote 3 - Community and Social Services	28 432	32 161	–	2 660	6 662	8 040	(1 378)	-17.1%	32 161
Vote 4 - Corporate services	63 678	66 770	–	4 793	19 063	16 693	2 371	14.2%	66 770
Vote 5 - Economic Development and Planning	12 519	13 573	–	889	2 140	3 393	(1 254)	-36.9%	13 573
Vote 6 - Technical Services	43 463	21 424	–	1 426	5 107	5 356	(249)	-4.7%	21 424
Vote 7 - Executive and Council	20 821	21 512	–	1 764	4 763	5 378	(615)	-11.4%	21 512
Total Expenditure by Vote	297 508	250 264	–	19 166	63 422	62 566	856	1.4%	250 264
Surplus/ (Deficit) for the year	21 596	53 144	–	(10 872)	50 855	13 286	37 568	282.8%	53 144

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

C4 - Monthly Budget Statement; Financial Performance (Revenue and Expenditure)

KZN293 Ndwedwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue									
Exchange Revenue									
Service charges - Waste management	651	681	-	57	171	170	1	0%	681
Sale of Goods and Rendering of Services	13 004	245	-	4	46	61	(16)	-26%	245
Agency services	179	469	-	36	57	117	(61)	-52%	469
Interest from Current and Non Current Assets	9 180	12 528	-	602	2 222	3 132	(910)	-29%	12 528
Rental from Fixed Assets	634	757	-	61	174	189	(15)	-8%	757
Licence and permits	54	31	-	9	13	8	5	65%	31
Operational Revenue	1 814	1 031	-	-	222	258	(35)	-14%	1 031
Non-Exchange Revenue	-	-	-	-	-	-	-		-
Property rates	22 011	22 832	-	1 700	5 722	5 708	14	0%	22 832
Fines, penalties and forfeits	2 450	-	-	-	-	-	-		-
Transfers and subsidies - Operational	211 327	210 710	-	692	88 593	52 677	35 916	68%	210 710
Interest	1 302	1 355	-	108	319	339	(20)	-6%	1 355
Total Revenue (excluding capital transfers and contributions)	262 607	250 641	-	3 270	97 538	62 660	34 878	56%	250 641
Expenditure By Type									
Employee related costs	86 988	96 035	-	7 462	22 049	24 009	(1 960)	-8%	96 035
Remuneration of councillors	16 276	17 347	-	1 323	3 968	4 337	(369)	-8%	17 347
Inventory consumed	1 594	1 820	-	307	448	455	(7)	-1%	1 820
Debt impairment	425	900	-	704	704	225	479	213%	900
Depreciation and amortisation	45 685	29 300	-	2 836	8 698	7 325	1 373	19%	29 300
Interest	452	-	-	-	-	-	-		-
Contracted services	73 855	58 022	-	2 943	14 387	14 506	(119)	-1%	58 022
Transfers and subsidies	4 455	3 700	-	250	873	925	(52)	-6%	3 700
Irrecoverable debts written off	10 182	-	-	-	-	-	-		-
Operational costs	41 326	43 139	-	3 336	12 290	10 785	1 506	14%	43 139
Losses on Disposal of Assets	16 269	-	-	-	-	-	-		-
Other Losses	-	-	-	5	5	-	5	#DIV/0!	-
Total Expenditure	297 508	250 264	-	19 166	63 422	62 566	856	1%	250 264
Surplus/(Deficit)	(34 901)	376	-	(15 896)	34 116	94	34 022	0	376
Transfers and subsidies - capital (monetary allocations)	56 482	52 768	-	5 024	16 738	13 192	3 546	0	52 768
Transfers and subsidies - capital (in-kind)	14	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	21 596	53 144	-	(10 872)	50 855	13 286			53 144

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

C5 - Monthly Budget Statement; Capital Expenditure (Municipal vote,
Standard classification and Funding)

KZN293 Ndwedwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Capital Multi-year expenditure	-	-	-	-	-	-	-		-
Single Year expenditure appropriation									
Vote 1 - Finance	1 126	974	-	-	-	243	(243)	-100%	974
Vote 2 - Municipal Manager's Office	384	409	-	-	-	102	(102)	-100%	409
Vote 3 - Community and Social Services	3 356	2 330	-	13	13	583	(569)	-98%	2 330
Vote 4 - Corporate services	1 814	3 589	-	-	-	897	(897)	-100%	3 589
Vote 5 - Economic Development and Planning	273	287	-	-	-	72	(72)	-100%	287
Vote 6 - Technical Services	71 057	58 520	-	5 412	17 110	14 630	2 480	17%	58 520
Vote 7 - Executive and Council	(0)	2 696	-	-	-	674	(674)	-100%	2 696
Total Capital Expenditure	78 010	68 805	-	5 426	17 124	17 201	(78)	0%	68 805
Capital Expenditure - Functional Classification									
Governance and administration	3 324	7 668	-	-	-	1 917	(1 917)	-100%	7 668
Executive and council	384	3 104	-	-	-	776	(776)	-100%	3 104
Finance and administration	2 940	4 563	-	-	-	1 141	(1 141)	-100%	4 563
Community and public safety	3 356	2 330	-	13	13	583	(569)	-98%	2 330
Community and social services	3 356	2 330	-	13	13	583	(569)	-98%	2 330
Economic and environmental services	71 329	58 807	-	5 412	17 110	14 702	2 409	16%	58 807
Planning and development	38 396	49 737	-	4 369	14 607	12 434	2 173	17%	49 737
Road transport	32 933	9 070	-	1 043	2 504	2 267	236	10%	9 070
Total Capital Expenditure - Functional Classification	78 010	68 805	-	5 426	17 124	17 201	(78)	0%	68 805
Funded by:									
National Government	49 053	40 181	-	4 369	14 607	10 045	4 562	45%	40 181
Provincial Government	-	5 704	-	-	-	1 426	(1 426)	-100%	5 704
Transfers recognised - capital	49 053	45 885	-	4 369	14 607	11 471	3 136	27%	45 885
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	28 957	22 920	-	1 057	2 517	5 730	(3 213)	-56%	22 920
Total Capital Funding	78 010	68 805	-	5 426	17 124	17 201	(78)	0%	68 805

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

C6 - Consolidated Monthly Budget Statement; Financial Position

KZN293 Ndwedwe - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	82 181	83 220	–	119 991	83 220
Trade and other receivables from exchange transactions	(24 543)	3 285	–	(24 754)	3 285
Receivables from non-exchange transactions	39 344	21 683	–	40 340	21 683
Inventory	419	253	–	387	253
VAT	1 647	–	–	1 481	–
Other current assets	315	–	–	289	–
Total current assets	99 362	108 441	–	137 735	108 441
Non current assets					
Property, plant and equipment	520 595	603 749	–	529 021	603 749
Heritage assets	21	81	–	21	81
Intangible assets	11	170	–	10	170
Total non current assets	520 627	604 001	–	529 053	604 001
TOTAL ASSETS	619 989	712 441	–	666 787	712 441
LIABILITIES					
Current liabilities					
Consumer deposits	6	2	–	9	2
Trade and other payables from exchange transactions	20 267	21 083	–	13 283	21 083
Trade and other payables from non-exchange transactions	4 849	4 467	–	7 713	4 467
Provision	2 917	376	–	2 917	376
VAT	0	8 529	–	60	8 529
Total current liabilities	28 039	34 457	–	23 982	34 457
Non current liabilities					
Provision	4 130	3 734	–	4 130	3 734
Total non current liabilities	4 130	3 734	–	4 130	3 734
TOTAL LIABILITIES	32 169	38 191	–	28 112	38 191
NET ASSETS	587 820	674 250	–	638 675	674 250
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	581 755	674 250	–	632 610	674 250
Reserves and funds	6 065	–	–	6 065	–
TOTAL COMMUNITY WEALTH/EQUITY	587 820	674 250	–	638 675	674 250

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

C7 - Consolidated Monthly Budget Statement; Cash Flow

KZN293 Ndwedwe - Table C7 Monthly Budget Statement - Cash Flow - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								%	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	(15 419)	17 171	-	628	4 333	6 394	(2 061)	-32%	17 171
Service charges	(563)	579	-	107	209	145	64	45%	579
Other revenue	18 136	26 489	-	111	512	6 622	(6 111)	-92%	26 489
Transfers and Subsidies - Operational	267 414	210 710	-		88 196	52 677	35 519	67%	210 710
Transfers and Subsidies - Capital	158 756	52 768	-	10 000	20 000	13 192	6 808	52%	52 768
Interest	-	12 528	-	602	2 222	3 132	(910)	-29%	12 528
Dividends	(9 180)	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(961)	(229 960)	-	(13 598)	(59 664)	(48 816)	10 847	-22%	(229 960)
Interest	-	-	-	-	-	-	-		-
Transfers and Subsidies	-	(3 700)	-	(250)	(873)	(925)	(52)	6%	(3 700)
NET CASH FROM/(USED) OPERATING ACTIVITIES	418 183	86 584	-	(2 401)	54 934	32 421	(22 513)	-69%	86 584
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
Payments									
Capital assets	78 010	(78 526)	-	(5 426)	(17 124)	(19 631)	(2 508)	13%	(78 526)
NET CASH FROM/(USED) INVESTING ACTIVITIES	78 010	(78 526)	-	(5 426)	(17 124)	(19 631)	(2 508)	13%	(78 526)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-		-
Payments									
Repayment of borrowing	-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD	496 192	8 058	-	(7 827)	37 811	12 789			-
Cash/cash equivalents at beginning:	71 397	75 162	-	82 181	82 181	75 162			82 181
Cash/cash equivalents at month/year end:	567 589	83 220	-	74 354	119 991	87 951			-

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

PART 2

2.1 DEBTORS ANALYSIS

Table 6: Debtors Analysis as at 30 September 2025

KZN293 Ndwedwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September										
Description	Budget Year 2025/26									
R thousands	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
Debtors Age Analysis By Income Source										
Receivables from Non-exchange Transactions - Property Rates	3 384	(33)	2 375	347	347	339	2 561	16 621	25 941	20 215
Receivables from Exchange Transactions - Waste Management	62	-	30	12	12	9	74	224	422	330
Receivables from Exchange Transactions - Property Rental Debtors	102	(6)	(83)	1	(128)	0	2	299	188	175
Interest on Arrear Debtor Accounts	214	-	104	102	101	100	694	3 788	5 104	4 785
Other	(14)	(1)	1	-	-	-	(1)	1 889	1 874	1 888
Total By Income Source	3 749	(40)	2 427	462	332	448	3 331	22 821	33 530	27 393
2024/25 - totals only									-	-
Debtors Age Analysis By Customer Group										
Organs of State	2 441	(27)	1 436	0	0	0	18	1 359	5 227	1 377
Commercial	729	(2)	289	281	280	265	1 909	9 901	13 651	12 635
Households	57	-	29	24	23	27	161	2 245	2 566	2 480
Other	522	(11)	673	157	29	156	1 242	9 316	12 085	10 901
Total By Customer Group	3 749	(40)	2 427	462	332	448	3 331	22 821	33 530	27 393

- The above table reflects the municipal debtors by income sources as well as by customer group and based on the above table it can be noted that the municipality is sitting with an outstanding debtor of R33.5 million as of 30 September 2025.
- Property rates remain the main debtors of the municipality for the infrastructure owned by National Public Works Department followed by the interest charged on outstanding debtors.
- Based on the customer group, the commercial customer and other group are leading the list of debtors of the municipality followed by households and other debtors.
- The municipality have an ongoing process in trying to reduce these debts including getting the indigent register to identify the properties that are owned by indigent personnel so that they can be removed from the debtors of the

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

municipality and other mechanism the revenue section is using to deal with the escalating of the outstanding debtors of the municipality.

2.2 CREDITORS ANALYSIS

Table 7: Creditors Analysis as of 30 September 2025

KZN293 Ndwedwe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	Budget Year 2025/26									Prior year totals for chart (same period)
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	346	8	(0)	–	(0)	–	0	6	360	360
Auditor General	–	–	–	–	–	–	0	–	0	0
Other	207	–	–	–	–	–	(0)	–	207	207
Medical Aid deductions	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	553	8	(0)	–	(0)	–	(0)	6	567	567

- The above table reflects the creditors owed by the municipality by customer type. As per the above table it is indicated that the municipality is owing the creditors an amount close to R567 thousand as at the end of the first quarter of 2025/2026 financial year.
- The invoices submitted but disputed by the creditors section which requires modification or additional information remain the main contributing factor to this amount owed by the municipality.
- As a result, it is anticipated that once those disputes are resolved the balance will reduce to almost par.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2.3 INVESTMENT PORTFOLIO ANALYSIS

The table below provides an analysis of the investments held by the municipality.

Table 8: Investment Portfolio as of 30 September 2025

KZN293 Ndwedwe - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September							
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months						
Municipality							
ABSA CALL ACCOUNT 9123945833	Months	CALL ACCOUNT	294	81	(13 000)	15 000	2 375
ABSA CALL ACCOUNT 93445892694	Months	CALL ACCOUNT	760	11			771
ABSA FIXED DEPOSIT 2068130142	Months	FIXED DEPOSIT	10 648	213			10 861
FNB CALL ACCOUNT 62087920635	Months	CALL ACCOUNT	1 025	120	(5 000)	10 000	6 144
STD CALL ACCOUNT 058681019 001	Months	CALL ACCOUNT	1 915	185		10 000	12 100
STD RETAIL CALL ACCOUNT 058681019-011	Months	RETAIL CALL ACCOUNT	550	10			560
STD RETAIL CALL ACCOUNT 058681019-030	Months	RETAIL CALL ACCOUNT	439	8			447
STD CALL ACCOUNT 058681019-033	Months	CALL ACCOUNT	4 273	78			4 350
INVESTEC BANK CALL ACCOUNT 1100 463139 502	Months	CALL ACCOUNT	1 945	258	(4 000)	17 000	15 203
INVESTEC BANK FIXED DEPOSIT 1100 463139 451	Months	FIXED DEPOSIT	18 249	341			18 590
INVESTEC BANK FIXED DEPOSIT 1100 463139 452	Months	FIXED DEPOSIT	17 305	324			17 628
NEDBANK CALL ACCOUNT '37881149922001	Months	CALL ACCOUNT	17 339	329	(23 400)	30 000	24 268
NEDBANK FIXED DEPOSIT '37881149922002	Months	FIXED DEPOSIT	395	5			400
TOTAL INVESTMENTS AND INTEREST			75 135	1 962	(45 400)	82 000	113 697

- As of 30 September 2025, the municipality had R113.7 million in the investment portfolio which includes almost R2 million of interest earned from investments. The council to note that most of this investment have the commitment which means there are not all available for spending for any expenditure other than those that are covered within the approved budget.
- The council also to be reminded that, it is important that the municipality can sustain itself for a period of at least three months should there be no revenue received by the municipality for that period. Hence the good investment is encouraged to ensure the municipality is within the norm of cash coverage of 3 months or more.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Table 9: Allocation and Grant Receipts and Expenditure for 2025/2026 Financial Year

KZN293 Ndwedwe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
RECEIPTS:									
<u>Operating Transfers and Grants</u>									
National Government:	209 234	208 397	-	-	88 196	52 099	36 097	69.3%	208 397
Expanded Public Works Programme Integrated Grant	2 067	2 320	-	-	580	580	-		2 320
Local Government Financial Management Grant	3 000	3 000	-	-	3 000	750	2 250	300.0%	3 000
Local Government Equitable Share	204 167	203 077	-	-	84 616	50 769	33 847	66.7%	203 077
Provincial Government:	2 093	2 313	-	-	-	578	(578)	-100.0%	2 313
Provincialisation of libraries Grant	1 024	1 070	-	-	-	268	(268)	-100.0%	1 070
Community Library Services Grant	1 069	1 243				311	(311)	-100.0%	1 243
Other transfers and grants [insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total Operating Transfers and Grants	211 327	210 710	-	-	88 196	52 678	35 519	67.4%	210 710
<u>Capital Transfers and Grants</u>									
National Government:	59 502	46 208	-	10 000	20 000	11 552	8 448	73.1%	46 208
Municipal Infrastructure Grant (MIG)	34 473	46 208	-	10 000	20 000	11 552	8 448	73.1%	46 208
Municipal Disaster Recovery Grant	25 029		-	-	-	-			-
Provincial Government:	-	6 560	-	-	-	1 640	(1 640)	-100.0%	6 560
Infrastructure - Sport and Recreation Infrastructure	-	6 560	-	-	-	1 640	(1 640)	-100.0%	6 560
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total Capital Transfers and Grants	59 502	52 768	-	10 000	20 000	13 192	6 808	51.6%	52 768
TOTAL RECEIPTS OF TRANSFERS & GRANTS	270 829	263 478	-	10 000	108 196	65 870	42 327	64.3%	263 478

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

KZN293 Ndwedwe - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	209 234	208 397	–	439	3 232	52 099	(48 867)	-93.8%	208 397
Expanded Public Works Programme Integrated Grant	2 067	2 320	–	317	995	580	415	71.6%	2 320
Local Government Financial Management Grant	3 000	3 000	–	122	2 237	750	1 487	198.3%	3 000
Local Government Equitable Share	204 167	203 077	–	–	–	50 769	(50 769)	-100.0%	203 077
Provincial Government:	2 093	2 313	–	253	745	578	167	28.8%	2 313
Provincialisation of libraries Grant	1 024	1 070	–	–	–	268	(268)	-100.0%	1 070
Community Library Services Grant	1 069	1 243	–	253	745	311	434	139.7%	1 243
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]							–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]							–	–	–
Total operating expenditure of Transfers and Grants:	211 327	210 710	–	692	3 977	52 677	(48 700)	-92.4%	210 710
Capital expenditure of Transfers and Grants									
National Government:	56 117	46 208	–	5 024	16 738	11 552	5 186	44.9%	46 208
Municipal Disaster Recovery Grant	21 644	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	34 473	46 208	–	5 024	16 738	11 552	5 186	44.9%	46 208
Other capital transfers [insert description]							–	–	–
Provincial Government:	–	6 560	–	–	–	1 640	(1 640)	-100.0%	6 560
Infrastructure - Sport and Recreation Infrastructure		6 560	–	–	–	1 640	(1 640)	-100.0%	6 560
District Municipality:	–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]							–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]							–	–	–
Total capital expenditure of Transfers and Grants	56 117	52 768	–	5 024	16 738	13 192	3 546	26.9%	52 768
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	267 444	263 478	–	5 716	20 715	65 870	(45 154)	-68.6%	263 478

- The above tables indicate how much of grants the municipality have received so far from its allocations, it also indicates how much of the received grant have been spent so far.
- The Council can be alerted that the municipality have received all grants due in line with approved National and Provincial Treasury schedule of payment grants to the municipality. The expenditure on grants is also going well especial the MIG.

LEGEND

- Items: Items considered by Exco and referred to Council for resolution / final decision making.
- Items: Items to be resolved (finalised) by Exco under delegated powers.
- Items: Confidential matter considered by Exco and referred to Council for resolution.
- Items: Confidential matters considered and resolved by Exco under delegated powers.

2.5 COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

Table 10: Councillor and Board Member Allowances and Employee Benefits

KZN293 Ndwedwe - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September									
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	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	13 868	14 824	–	1 120	3 360	3 706	(346)	-9%	14 824
Pension and UIF Contributions	480	515	–	40	120	129	(9)	-7%	515
Medical Aid Contributions	344	367	–	31	93	92	1	1%	367
Motor Vehicle Allowance	74	80	–	6	19	20	(1)	-6%	80
Cellphone Allowance	1 508	1 562	–	126	377	390	(13)	-3%	1 562
Sub Total - Councillors	16 276	17 347	–	1 323	3 968	4 337	(369)	-8%	17 347
% increase		6.6%							6.6%
Senior Managers of the Municipality									
Basic Salaries and Wages	4 963	4 948	–	390	1 170	1 237	(67)	-5%	4 948
Pension and UIF Contributions	13	11	–	1	3	3	1	20%	11
Medical Aid Contributions	337	355	–	29	87	89	(2)	-2%	355
Motor Vehicle Allowance	1 372	1 372	–	115	344	343	1	0%	1 372
Cellphone Allowance	342	342	–	29	86	86	–		342
Sub Total - Senior Managers of Municipality	7 026	7 027	–	563	1 689	1 757	(68)	-4%	7 027
% increase		0.0%							0.0%
Other Municipal Staff									
Basic Salaries and Wages	55 822	62 341	–	5 054	15 131	15 585	(454)	-3%	62 341
Pension and UIF Contributions	11 509	12 436	–	1 073	3 195	3 109	86	3%	12 436
Medical Aid Contributions	3 852	3 977	–	345	1 050	994	56	6%	3 977
Overtime	788	965	–	173	222	241	(19)	-8%	965
Performance Bonus	3 924	4 235	–	–	–	1 059	(1 059)	-100%	4 235
Motor Vehicle Allowance	1 744	3 067	–	180	540	767	(226)	-30%	3 067
Housing Allowances	354	277	–	25	74	69	4	6%	277
Other benefits and allowances	531	637	–	49	137	159	(22)	-14%	637
Payments in lieu of leave	–	1 039	–	–	9	260	(250)	-96%	1 039
Long service awards	466	35	–	–	–	9	(9)	-100%	35
Post-retirement benefit obligations	972	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	79 962	89 008	–	6 899	20 360	22 252	(1 892)	-9%	89 008
% increase		11.3%							11.3%
Total Parent Municipality	103 264	113 382	–	8 785	26 017	28 346	(2 329)	-8%	113 382
		9.8%							9.8%
TOTAL SALARY, ALLOWANCES & BENEFITS	103 264	113 382	–	8 785	26 017	28 346	(2 329)	-8%	113 382
% increase		9.8%							9.8%
TOTAL MANAGERS AND STAFF	86 988	96 035	–	7 462	22 049	24 009	(1 960)	-8%	96 035

- The above table illustrate the remuneration paid to municipal Councillors and municipal employees.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

- Based on this report it can be noted that the municipality has spent a total of R26 million toward its councillors and employees, R2.3 million less than the target budget of R28.3 million.
- The reasons for this negative variance can be viewed under section 1.3 of the Executive Summary above.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2.6 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

- This report is tabled separately by PMS section.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2.7 CAPITAL PROGRAMME PERFORMANCE

Table 11: Capital Programme Performance as at 30 September 2025

Capital Programme Performance as at 30 September 2025									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Capital Multi-year expenditure	-	-	-	-	-	-	-		-
Single Year expenditure appropriation									
Vote 1 - Finance	1 126	974	-	-	-	243	(243)	-100%	974
Vote 2 - Municipal Manager's Office	384	409	-	-	-	102	(102)	-100%	409
Vote 3 - Community and Social Services	3 356	2 330	-	13	13	583	(569)	-98%	2 330
Vote 4 - Corporate services	1 814	3 589	-	-	-	897	(897)	-100%	3 589
Vote 5 - Economic Development and Planning	273	287	-	-	-	72	(72)	-100%	287
Vote 6 - Technical Services	71 057	58 520	-	5 412	17 110	14 630	2 480	17%	58 520
Vote 7 - Executive and Council	(0)	2 696	-	-	-	674	(674)	-100%	2 696
Total Capital Expenditure	78 010	68 805	-	5 426	17 124	17 201	(78)	0%	68 805
Capital Expenditure - Functional Classification									
Governance and administration	3 324	7 668	-	-	-	1 917	(1 917)	-100%	7 668
Executive and council	384	3 104	-	-	-	776	(776)	-100%	3 104
Finance and administration	2 940	4 563	-	-	-	1 141	(1 141)	-100%	4 563
Community and public safety	3 356	2 330	-	13	13	583	(569)	-98%	2 330
Community and social services	3 356	2 330	-	13	13	583	(569)	-98%	2 330
Economic and environmental services	71 329	58 807	-	5 412	17 110	14 702	2 409	16%	58 807
Planning and development	38 396	49 737	-	4 369	14 607	12 434	2 173	17%	49 737
Road transport	32 933	9 070	-	1 043	2 504	2 267	236	10%	9 070
Total Capital Expenditure - Functional Classification	78 010	68 805	-	5 426	17 124	17 201	(78)	0%	68 805

- The council to refer to executive summary for full explanation on capital expenditure variances.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.



2.8 OTHER SUPPORTING DOCUMENTS

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.



Tril Balance as at 30 September 2025.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Trial Balance

Ndwedwe Local Municipality

For: September 2025

Trial Balance

Page 1 of 19

Account	Account Type	Debits	Credits	PY Debits	PY Credits
Net Profit (Accumulated)			260 524 211.70		240 148 963.82
C0003-12/IA06173/F0002/X052/R0106/001/CORP_ACQ	8900 - Property, Plant and Equipme	51 931.20			
C0003-13/IA06173/F0002/X052/R0106/001/CORP_ACQ	8900 - Property, Plant and Equipme	159 680.00			
C0003-14/IA06173/F0002/X052/R0106/001/CORP_ACQ	8900 - Property, Plant and Equipme	109 134.00			
C0003-2/IA06173/F0002/X116/R0106/001/TECH_ACQ	8900 - Property, Plant and Equipme	178 777.70			
C0003-4/IA06173/F0002/X098/R3710/001/EDP_ACQ	8900 - Property, Plant and Equipme	59 764.70			
C0003-6/IA06173/F0002/X049/R0105/001/FIN_ACQ	8900 - Property, Plant and Equipme	176 848.50			
C0003-7/IA06173/F0002/X066/R0106/001/CORP_ACQ	8900 - Property, Plant and Equipme	147 084.80			
C0003-8/IA06173/F0002/X045/R0105/001/MMO_ACQ	8900 - Property, Plant and Equipme	197 247.20			
C0003-9/IA06173/F0002/X006/R0106/001/COMM_ACQ	8900 - Property, Plant and Equipme	178 564.40			
C0004-10/IA06233/F0002/X045/R0105/001/MMO_ACQ	8900 - Property, Plant and Equipme	61 253.00			
C0004-13/IA06233/F0002/X045/R0106/001/MMO_ACQ	8900 - Property, Plant and Equipme	125 960.00			
C0004-2/IA06233/F0002/X116/R0106/001/TECH_ACQ	8900 - Property, Plant and Equipme	407 439.99			
C0004-7/IA06233/F0002/X006/R0106/001/COMM_ACQ	8900 - Property, Plant and Equipme	321 568.00		30 200.00	
C0004-8/IA06233/F0002/X066/R0106/001/CORP_ACQ	8900 - Property, Plant and Equipme	100 850.00			
C0004-9/IA06253/F0002/X049/R0105/001/FIN_ACQ	8900 - Property, Plant and Equipme	948 935.53			
C0006-10/IA06282/F0002/X116/R0105/001/TECH_ACQ	8900 - Property, Plant and Equipme	182 420.20			
C0006-11/IA06282/F0002/X046/R0105/001/CORP	8900 - Property, Plant and Equipme	166 800.00			
C0006-26/IA00092/F0002/X046/R0105/001/CORP_ACQ	8900 - Property, Plant and Equipme	69 565.00			
C0006-27/IA00092/F0002/X046/R0105/001/CORP_ACQ	8900 - Property, Plant and Equipme	26 087.00			
C0006-9/IA06282/F0002/X098/R0106/001/EDP_ACQ	8900 - Property, Plant and Equipme	213 000.00			
C0040-57/IA01952/F0002/X116/R3702/001/TECH	8200 - Construction Work-in-progre:			1 601 084.39	
C0040-57/IA01952/F0002/X116/R3702/001/TECH_ACQ	8200 - Construction Work-in-progre:	2 949 786.90			
C0040-58/IA07020/F0002/X116/R3702/001/TECH_ACQ	8900 - Property, Plant and Equipme	3 072 443.00			
C0040-60/IA00092/F0002/X116/R3702/001/TECH	8900 - Property, Plant and Equipme	1 870 819.90			
C0040-60/IA11603/F0002/X116/R3702/001/TECH_ACQ	8810 - Non-current Receivables for	1 002 150.10			
C0040-61/IA00092/F0002/X116/R3702/001/TECH	8900 - Property, Plant and Equipme	2 720 000.00		0.00	
C0040-61/IA11603/F0002/X116/R3702/001/TECH_ACQ	8810 - Non-current Receivables for	284 093.86			
C0040-69/IA00132/F0002/X099/R0106/001/TECH_ACQ	8900 - Property, Plant and Equipme	5 885 468.00			
C0040-74/IA010610/F09680/X116/R3696/001/TECH	8200 - Construction Work-in-progre:		5 856 687.96		
C0040-74/IA010610/F09680/X116/R3711/001/TECH	8200 - Construction Work-in-progre:		2 961 393.50		
C0040-74/IA01952/F09680/X116/R3696/001/TECH_ACQ	8200 - Construction Work-in-progre:	881 559.83			
C0040-74/IA01952/F09680/X116/R3711/001/TECH_ACQ	8200 - Construction Work-in-progre:	153 758.44			
C0040-74/IL53985/F0002/X116/R3696/001/TECH	9710 - Trade and Other Payable Ex		75 219.91		
C0040-74/IL53985/F0002/X116/R3711/001/TECH	9710 - Trade and Other Payable Ex		8 694.44	0.00	
C0040-74/IL53986/F0002/X116/R3696/001/TECH	9710 - Trade and Other Payable Ex	504 452.02			
C0040-74/IL53986/F0002/X116/R3711/001/TECH	9710 - Trade and Other Payable Ex	255 071.99			
C0040-75/IA01952/F0002/X116/R3708/001/TECH_ACQ	8200 - Construction Work-in-progre:	1 145 318.08			
C0040-75/IA01952/F09679/X116/R3708/001/TECH_ACQ	8200 - Construction Work-in-progre:	3 052 502.25			
C0040-78/IA01952/F0002/X116/R3706/001/TECH_ACQ	8200 - Construction Work-in-progre:	391 304.35			
C0040-78/IA01952/F09679/X116/R3706/001/TECH	8200 - Construction Work-in-progre:	214 478.74			
C0040-78/IA01952/F09679/X116/R3706/001/TECH_ACQ	8200 - Construction Work-in-progre:	2 336 010.10			
C0052-1/IA11226/F0002/X006/R3702/001/COMM	8200 - Construction Work-in-progre:		262 630.00		
C0177-11/IA01952/F0002/X116/R3714/001/TECH_ACQ	8200 - Construction Work-in-progre:	966 974.13			

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
C0177-11/IA01952/F09679/X116/R3714/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>8 143 404.44</u>			
C0177-12/IA010610/F09679/X116/R3713/001/TECH	8200 - Construction Work-in-progre:		<u>5 074 067.00</u>		
C0177-12/IA01952/F09679/X116/R3713/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>5 074 067.00</u>			
C0225-13/IA01952/F0002/X006/R3702/001/COMM_ACQ	8200 - Construction Work-in-progre:	<u>2 869 410.87</u>		815 651.78	
C0225-13/IL53985/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>208 667.43</u>		81 565.18
C0225-13/IL53986/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>498 522.50</u>			
C0225-20/IA010610/F0791/X099/R3712/001/TECH	8200 - Construction Work-in-progre:		<u>11 128 365.10</u>		
C0225-20/IA01952/F0791/X099/R3712/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>1 018 320.79</u>		924 763.65	
C0225-20/IL53985/F0002/X099/R3712/001/TECH	9710 - Trade and Other Payable Ex		<u>49 641.58</u>		49 641.58
C0225-20/IL53986/F0002/X099/R3712/001/TECH	9710 - Trade and Other Payable Ex	<u>956 267.80</u>			
C0225-21/IA010610/F0791/X099/R3706/001/TECH	8200 - Construction Work-in-progre:		<u>9 802 683.00</u>		
C0225-21/IA010610/F0791/X099/R3713/001/TECH	8200 - Construction Work-in-progre:		<u>10 828 496.41</u>		
C0225-21/IA01952/F0791/X099/R3697/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>9 802 683.00</u>		2 581 529.66	
C0225-21/IA01952/F0791/X099/R3713/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>739 748.03</u>		739 748.03	
C0225-21/IL53985/F0002/X099/R3697/001/TECH	9710 - Trade and Other Payable Ex		<u>906 425.14</u>		183 963.55
C0225-21/IL53985/F0002/X099/R3713/001/TECH	9710 - Trade and Other Payable Ex		<u>72 304.79</u>		67 259.93
C0225-21/IL53986/F0002/X099/R3697/001/TECH	9710 - Trade and Other Payable Ex	<u>423 939.53</u>			
C0225-21/IL53986/F0002/X099/R3713/001/TECH	9710 - Trade and Other Payable Ex	<u>954 088.20</u>		477 044.10	
C0225-22/IA010610/F0791/X099/R3705/001/TECH	8200 - Construction Work-in-progre:		<u>8 633 263.35</u>		
C0225-22/IA01952/F0791/X099/R3705/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>1 101 764.50</u>		1 101 764.50	
C0225-22/IL53985/F0002/X099/R3705/001/TECH	9710 - Trade and Other Payable Ex		<u>102 572.12</u>		102 572.12
C0225-22/IL53986/F0002/X099/R3705/001/TECH	9710 - Trade and Other Payable Ex	<u>726 025.50</u>			
C0225-31/IA01952/F0791/X099/R3702/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>7 558 736.75</u>			
C0225-31/IA10375/F0791/X099/R3702/001/CONTRA	7900 - VAT Receivable [Assets - Cl	<u>58 239.11</u>			
C0225-31/IL53985/F0002/X099/R3702/001/TECH	9710 - Trade and Other Payable Ex		<u>675 407.37</u>		
C0225-32/IA01952/F0791/X099/R3711/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>2 845 710.74</u>			
C0225-32/IA10375/F0791/X099/R3711/001/CONTRA	7900 - VAT Receivable [Assets - Cl	<u>28 973.92</u>			
C0225-32/IL53985/F0002/X099/R3711/001/TECH	9710 - Trade and Other Payable Ex		<u>222 133.42</u>		
C0230-20/IA01952/F0791/X099/R3705/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>8 490 140.22</u>		2 195 434.27	
C0230-20/IA10375/F0791/X099/R3705/001/CONTRA	7900 - VAT Receivable [Assets - Cl	<u>8 688.49</u>			
C0230-20/IL53985/F0002/X099/R3705/001/TECH	9710 - Trade and Other Payable Ex		<u>830 199.90</u>		103 384.99
C0241-5/IL53986/F0002/X099/R0105/001/TECH	9710 - Trade and Other Payable Ex	<u>126 678.26</u>			0.00
C0245-17/IA01952/F0791/X099/R3714/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>9 999 095.56</u>		1 066 607.44	
C0245-17/IA10375/F0791/X099/R3714/001/CONTRA	7900 - VAT Receivable [Assets - Cl	<u>20 635.73</u>			
C0245-17/IL53985/F0002/X099/R3714/001/TECH	9710 - Trade and Other Payable Ex		<u>993 001.68</u>		19 686.50
C0261-10/IA00092/F0002/X046/R0106/001/CORP_ACQ	8900 - Property, Plant and Equipme	<u>434 783.00</u>			
C0261-10/IA010610/F0002/X046/R0106/001/CORP	8200 - Construction Work-in-progre:		<u>582 366.20</u>		
C0261-9/IA00092/F0002/X099/R0105/001/TECH_ACQ	8900 - Property, Plant and Equipme	<u>1 768 984.98</u>		1 085 228.56	
C0261-9/IA010610/F0002/X046/R0106/001/CORP	8200 - Construction Work-in-progre:		<u>547 826.09</u>		
C0261-9/IA010610/F0002/X099/R3702/001/TECH	8200 - Construction Work-in-progre:		<u>18 066 930.69</u>		
C0261-9/IA01952/F0002/X046/R0106/001/CORP_ACQ	8200 - Construction Work-in-progre:	<u>547 826.09</u>			
C0261-9/IL53986/F0002/X099/R0105/001/TECH	9710 - Trade and Other Payable Ex	<u>569 797.00</u>			
C0271-11/IA01952/F0002/X099/R3711/001/TECH	8200 - Construction Work-in-progre:	<u>820 121.01</u>			
C0271-6/IA00032/F0002/X099/R3708/001/TECH_ACQ	8900 - Property, Plant and Equipme	<u>259 320.00</u>			
C0271-6/IA010610/F0002/X099/R3708/001/TECH	8200 - Construction Work-in-progre:		<u>259 320.00</u>		
C0271-7/IA00032/F0002/X099/R3706/001/TECH_ACQ	8900 - Property, Plant and Equipme	<u>193 027.38</u>			
C0271-7/IA010610/F0002/X099/R3706/001/TECH	8200 - Construction Work-in-progre:		<u>193 027.38</u>		
C0271-8/IA010610/F0002/X116/R3711/001/TECH	8200 - Construction Work-in-progre:		<u>409 088.70</u>		
C0271-8/IA06233/F0002/X116/R3711/001/TECH_ACQ	8900 - Property, Plant and Equipme	<u>409 087.83</u>			

Account	Account Type	Debits	Credits	PY Debits	PY Credits
C0306-3/IA00092/F0002/X046/R0105/001/CORP_ACQ	8900 - Property, Plant and Equipme		<u>0.50</u>		
C0336-3/IA01952/F0791/X099/R3702/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>2 247 464.82</u>			
C0336-3/IA10375/F0791/X099/R3702/001/CONTRA	7900 - VAT Receivable (Assets - Cl	<u>23 261.24</u>			
C0336-3/IL53985/F0002/X099/R3702/001/TECH	9710 - Trade and Other Payable Ex		<u>178 336.24</u>		
D0001/IA00022/F2496/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	<u>0.00</u>		388 998.77	
D0001/IA00024/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		<u>69 794 517.30</u>		74 037 830.34
D0001/IA00038/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	<u>0.00</u>			186 963.48
D0001/IA00038/F0001/X049/R3697/001/FIN	8900 - Property, Plant and Equipme	<u>264 224 934.28</u>		228 673 460.29	
D0001/IA00058/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	<u>1 240 650.00</u>		1 240 650.00	
D0001/IA00084/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		<u>11 707 872.60</u>		11 708 955.59
D0001/IA00098/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	<u>46 407 548.71</u>		27 687 645.74	
D0001/IA00124/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		<u>126 511 420.31</u>		140 666 172.31
D0001/IA00138/F0001/X049/R3696/001/FIN	8900 - Property, Plant and Equipme	<u>294 864 499.74</u>		298 014 365.01	
D0001/IA00138/F0001/X116/R0105/001/FIN	8900 - Property, Plant and Equipme		<u>0.00</u>		9 757.80
D0001/IA00178/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	<u>3 813 863.90</u>		3 813 863.90	
D0001/IA010624/F0001/X049/R3696/001/FIN	7820 - Receivables from Non-excha	<u>53 253 522.35</u>		53 253 522.35	
D0001/IA010633/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>831 090.90</u>		831 090.90
D0001/IA010634/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>239 285.51</u>		19 608.17
D0001/IA010635/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>3 085 626.38</u>		
D0001/IA010641/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha	<u>298 647.84</u>		200 064.15	
D0001/IA010641/F0001/X049/R3696/001/FIN	7820 - Receivables from Non-excha	<u>19 943 272.58</u>		15 614 889.54	
D0001/IA010642/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha		<u>979 759.04</u>		979 759.04
D0001/IA010643/F0001/X049/R0106/001/FINA	7820 - Receivables from Non-excha	<u>624 428.32</u>		624 428.32	
D0001/IA010644/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha	<u>39 924.50</u>		21 438.45	
D0001/IA010653/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha	<u>1 212 677.58</u>		1 212 677.58	
D0001/IA010654/F0001/X049/R5253/001/FIN	7820 - Receivables from Non-excha	<u>27 412.73</u>		38 082.51	
D0001/IA010663/F0001/X049/R3696/001/FIN	7820 - Receivables from Non-excha		<u>15 585 701.79</u>		1 527 092.94
D0001/IA010664/F0001/X049/R3696/001/FIN	7820 - Receivables from Non-excha		<u>6 917 122.88</u>		
D0001/IA010671/F0001/X049/R3696/001/FIN	7820 - Receivables from Non-excha		<u>18 254 885.04</u>		18 254 885.04
D0001/IA010672/F0041/X049/R3696/001/FINA	7820 - Receivables from Non-excha		<u>1 128 534.24</u>		2 611 458.36
D0001/IA010673/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha	<u>6 288.49</u>		1 845.72	
D0001/IA010682/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>126 855.30</u>		
D0001/IA010684/F0001/X049/R0106/001/CORP	7820 - Receivables from Non-excha		<u>20 771 567.88</u>		20 771 567.88
D0001/IA010687/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha			67 610.01	
D0001/IA010689/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha	<u>8 684 666.39</u>		8 684 666.39	
D0001/IA010690/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha	<u>767 001.39</u>		222 753.32	
D0001/IA010691/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha		<u>5 710.16</u>	0.00	
D0001/IA010691/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha	<u>1 626 636.16</u>		333 180.36	
D0001/IA010692/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha	<u>2 894 417.90</u>		673 104.00	
D0001/IA010694/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>2 585 675.97</u>		136 049.66
D0001/IA010700/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha		<u>354 531.01</u>		354 531.01
D0001/IA010701/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha		<u>141 961.88</u>		56 978.55
D0001/IA010703/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha	<u>22 607.16</u>		22 607.16	
D0001/IA010704/F0001/X049/R0106/001/CORP	7820 - Receivables from Non-excha	<u>18 946 481.67</u>		18 946 481.67	
D0001/IA010705/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha	<u>3 610 246.18</u>		1 406 538.00	
D0001/IA010707/F0001/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>1 120 775.72</u>		272 767.43
D0001/IA010707/F2496/X049/R0106/001/FIN	7820 - Receivables from Non-excha		<u>35 671.50</u>		0.00
D0001/IA010708/F0001/X049/R5253/001/FIN	7820 - Receivables from Non-excha		<u>29 098.49</u>		0.00
D0001/IA01313/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	<u>150 000.00</u>		150 000.00	

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
D0001/IA01333/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	26 639 326.73		29 588 655.56	
D0001/IA01357/F2496/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	0.00		7 725.12	
D0001/IA01359/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		8 606 842.54		8 606 842.54
D0001/IA01373/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	0.00			2 949 328.83
D0001/IA02074/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	20 891 018.04		20 891 018.04	
D0001/IA02229/F0041/X047/R0105/001/FIN	7860 - Trade and other Receivables		491 132.03		45 188.67
D0001/IA02230/F0001/X049/R0105/001/FIN	7860 - Trade and other Receivables	2 107 526.60		2 107 526.60	
D0001/IA02285/F0001/X049/R0106/001/FIN	7860 - Trade and other Receivables		926 472.05		48 627.26
D0001/IA02287/F0001/X049/R0106/001/FIN	7860 - Trade and other Receivables	777 470.04		115 657.80	
D0001/IA02288/F0001/X049/R0105/001/FIN	7860 - Trade and other Receivables	281 214.04		281 214.04	
D0001/IA02345/F2494/X049/R0105/001/FIN	7860 - Trade and other Receivables	1 000 839.27		1 000 839.27	
D0001/IA02351/F0045/X049/R0105/001/FIN	7860 - Trade and other Receivables	831 090.90		831 090.90	
D0001/IA02351/F0045/X049/R0106/001/FIN	7860 - Trade and other Receivables		114 606.67		114 606.67
D0001/IA02351/F0045/X049/R3702/001/FIN	7860 - Trade and other Receivables	6 167.50		6 167.50	
D0001/IA02357/F0001/X049/R0106/001/FIN	7860 - Trade and other Receivables		28 876 504.80		28 876 504.80
D0001/IA02367/F0001/X049/R0105/001/FIN	7860 - Trade and other Receivables	0.00		356.87	
D0001/IA02370/F0001/X049/R0105/001/FIN	7860 - Trade and other Receivables	182 556.91		182 556.91	
D0001/IA02374/F0930/X132/R0106/001/COMM	7860 - Trade and other Receivables		771 919.92		72 409.98
D0001/IA02376/F0930/X132/R0106/001/COMM	7860 - Trade and other Receivables	945 599.52		187 470.03	
D0001/IA02377/F0001/X132/R0105/001/TECH	7860 - Trade and other Receivables	250 097.18		250 097.18	
D0001/IA02438/F0001/X049/R0105/001/FIN	8200 - Construction Work-in-progre:	66 458 987.12		76 394 743.59	
D0001/IA02510/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha		1 257 125.46		1 000 839.27
D0001/IA02511/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-excha	1 000 839.27		1 000 839.27	
D0001/IA02798/F0001/X049/R0106/001/FIN	7860 - Trade and other Receivables	12 271.94		12 271.94	
D0001/IA02799/F0042/X049/R0106/001/FIN	7860 - Trade and other Receivables	32 042.48		3 039.88	
D0001/IA02889/F0001/X049/R0105/001/FIN	8400 - Heritage Assets [Assets - No	21 052.63		21 052.63	
D0001/IA04962/F0001/X049/R0105/001/FIN	8500 - Intangible Assets [Assets - N	17 000.00		17 000.00	
D0001/IA05091/F2496/X047/R0106/001/FIN	8500 - Intangible Assets [Assets - N		11 228.37		2 549.53
D0001/IA05095/F0001/X049/R0105/001/FIN	8500 - Intangible Assets [Assets - N		117 708.35		123 405.79
D0001/IA05100/F0001/X049/R0105/001/FIN	8500 - Intangible Assets [Assets - N		681 851.32		681 851.32
D0001/IA05106/F0001/X049/R0105/001/FIN	8500 - Intangible Assets [Assets - N	803 878.07		803 878.07	
D0001/IA06179/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	4 124 351.95		4 124 351.95	
D0001/IA06183/F2496/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		0.25		0.25
D0001/IA06185/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		4 285 630.82		4 717 479.10
D0001/IA06199/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	2 629 116.51		3 072 370.15	
D0001/IA06239/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	6 767 753.01		6 712 960.05	
D0001/IA06245/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		4 674 052.20		4 895 965.82
D0001/IA06259/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	2 265 374.44		2 554 571.34	
D0001/IA06288/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	6 149 916.49		6 149 916.49	
D0001/IA06305/F0001/X047/R0105/001/FIN	8900 - Property, Plant and Equipme		13 884 809.90		14 013 086.02
D0001/IA06319/F0001/X049/R3702/001/FIN	8900 - Property, Plant and Equipme	25 544 966.46		25 693 895.55	
D0001/IA06345/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme		7 523 342.76		8 526 191.86
D0001/IA06359/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	31 834 535.90		34 410 995.38	
D0001/IA06439/F0001/X049/R3696/001/FIN	8900 - Property, Plant and Equipme	23 272 585.58		23 272 585.58	
D0001/IA07026/F0001/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	5 231 253.76		5 231 253.76	
D0001/IA09092/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	115 000 000.00		30 000 000.00	
D0001/IA09102/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	2 086 307.31		680 625.42	
D0001/IA09110/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		102 100 000.00		22 100 000.00
D0001/IA09394/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		13 100.00		13 100.00

Account	Account Type	Debits	Credits	PY Debits	PY Credits
D0001/IA09460/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>537.16</u>		
D0001/IA09465/F0041/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>58 135.53</u>		6 853.66
D0001/IA09497/F0001/X049/R0105/001/FINA	7100 - Cash and Cash Equivalents	<u>2 989 748.65</u>		5 680 486.95	
D0001/IA09538/F0041/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>667 292 224.61</u>		149 429 471.91	
D0001/IA09567/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>35 000 000.00</u>		15 000 000.00	
D0001/IA09568/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>50 000 000.00</u>		20 000 000.00	
D0001/IA09571/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>72 000 000.00</u>		15 000 000.00	
D0001/IA09572/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>15 000 000.00</u>			
D0001/IA09646/F0041/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>1 076 692.33</u>		255 925.69	
D0001/IA09656/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>614 236.55</u>		201 814.45	
D0001/IA09687/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>1 291 197.61</u>		267 924.49	
D0001/IA09702/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>1 748 431.98</u>		605 209.06	
D0001/IA09727/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>4 354 629.39</u>		878 463.73	
D0001/IA09748/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>13 000 000.00</u>		
D0001/IA09751/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>58 000 000.00</u>		8 000 000.00
D0001/IA09800/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>30 000 000.00</u>		5 000 000.00
D0001/IA09810/F0041/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>668 511 450.35</u>		153 491 722.89
D0001/IA09817/F0933/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>48 169 361.08</u>		8 500 000.00
D0001/IA09988/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>66 974 765.76</u>		66 974 765.76	
D0001/IA10000/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>143 482 749.77</u>		143 482 749.77
D0001/IA10004/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>102 901 361.11</u>		102 901 361.11
D0001/IA10008/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>110 000 000.00</u>		110 000 000.00	
D0001/IA10012/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>3 206 586.18</u>		3 206 586.18	
D0001/IA10018/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>293 956.48</u>		293 956.48	
D0001/IA10086/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>106 799 469.63</u>		106 799 469.63
D0001/IA10122/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>50 000 000.00</u>		50 000 000.00	
D0001/IA10134/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>102 000 000.00</u>		102 000 000.00	
D0001/IA10161/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>33 211 728.76</u>		33 211 728.76	
D0001/IA10162/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>14 779 298.55</u>		14 779 298.55	
D0001/IA10166/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>29 866 301.62</u>		29 866 301.62	
D0001/IA10167/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>4 555 470.74</u>		4 555 470.74	
D0001/IA10177/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>11 209 800.22</u>		11 209 800.22
D0001/IA10211/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>10 406.68</u>		10 406.68	
D0001/IA10213/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents		<u>6 610.00</u>		400.00
D0001/IA10214/F0001/X049/R0105/001/FIN	7100 - Cash and Cash Equivalents	<u>1 000.00</u>		1 000.00	
D0001/IA10274/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-exche	<u>717 030.23</u>		717 030.23	
D0001/IA10275/F0001/X049/R0105/001/FIN	7820 - Receivables from Non-exche	<u>114 606.67</u>		114 606.67	
D0001/IA10321/F0001/X049/R0105/001/FIN	7220 - Control, Clearing and Interfa	<u>251 485.54</u>		251 485.54	
D0001/IA10322/F0001/X049/R0105/001/FIN	7220 - Control, Clearing and Interfa	<u>37 295.81</u>		0.00	
D0001/IA10336/F0001/X047/R0105/001/FIN	7600 - Inventory [Assets - Current A	<u>219 919.63</u>		219 919.63	
D0001/IA10337/F0041/X049/R0105/001/FIN	7600 - Inventory [Assets - Current A	<u>2 050 728.85</u>		311 842.00	
D0001/IA10338/F0041/X060/R0105/001/FIN	7600 - Inventory [Assets - Current A		<u>1 883 315.35</u>		167 280.37
D0001/IA10372/F0001/X049/R0105/001/FIN	7900 - VAT Receivable [Assets - Cl	<u>1 562 327.69</u>		1 562 327.69	
D0001/IA10377/F0001/X049/R0105/001/FIN	7900 - VAT Receivable [Assets - Cl		<u>347 470.26</u>		347 470.26
D0001/IA10378/F0001/X049/R0105/001/FIN	7900 - VAT Receivable [Assets - Cl	<u>2 563.25</u>		335.27	
D0001/IA10378/F0001/X049/R0105/001/FINA	7900 - VAT Receivable [Assets - Cl	<u>5 885 743.65</u>		3 871 022.01	
D0001/IA10382/F0001/X049/R0105/001/FIN	7900 - VAT Receivable [Assets - Cl		<u>5 761 814.76</u>		4 398 349.60
D0001/L00721/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li	<u>6 167.50</u>		6 167.50	
D0001/L00722/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li		<u>6 167.50</u>		6 167.50

Account	Account_Type	Debits	Credits	PY Debits	PY Credits
D0001/IL00726/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li		107 000.17	73 240.40	
D0001/IL00728/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li		376 000.30		378 504.70
D0001/IL00747/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li		272 671.89		0.00
D0001/IL00749/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li		2 161 387.96		2 161 387.96
D0001/IL00756/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li		0.31		0.31
D0001/IL00759/F0001/X049/R0105/001/FIN	9600 - Provision and Impairment [Li	0.08			
D0001/IL00852/F0001/X049/R0105/001/FIN	9880 - Provision and Impairment [Li		396 000.00		
D0001/IL00854/F0001/X049/R0105/001/FIN	9880 - Provision and Impairment [Li		3 734 000.00		3 734 000.00
D0001/IL07027/F0001/X099/R0106/001/EDP	9720 - Trade and Other Payable No		2 656 121.26		2 656 121.26
D0001/IL07028/F0786/X099/R0106/001/TECH	9720 - Trade and Other Payable No		4 590 000.00		4 590 000.00
D0001/IL07029/F0786/X032/R0106/001/TECH	9720 - Trade and Other Payable No	9 887 826.08		9 887 826.08	
D0001/IL07029/F0786/X099/R0106/001/TECH	9720 - Trade and Other Payable No		9 887 826.08		9 887 826.08
D0001/IL07047/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No	0.05		0.05	
D0001/IL07048/F0791/X116/R0105/001/TECH	9720 - Trade and Other Payable No		54 473 000.00		10 342 000.00
D0001/IL07049/F0791/X099/R0105/001/CONTRA	9720 - Trade and Other Payable No	50 314 499.94		9 815 227.45	
D0001/IL08801/F1169/X116/R0105/001/TECH	9720 - Trade and Other Payable No		2 647 000.00		516 000.00
D0001/IL08802/F1169/X116/R0105/001/TECH	9720 - Trade and Other Payable No	3 062 283.26		1 231 119.30	
D0001/IL08833/F1177/X049/R0105/001/FIN	9720 - Trade and Other Payable No		6 000 000.00		3 000 000.00
D0001/IL08834/F1177/X049/R0105/001/CONTRA	9720 - Trade and Other Payable No	5 236 973.81		2 185 752.10	
D0001/IL092979/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No	7 632 000.29		7 632 000.29	
D0001/IL092981/F13636/X024/R0106/001/COMM	9720 - Trade and Other Payable No		0.00	217 099.31	
D0001/IL092983/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No		97.47		97.47
D0001/IL093035/F13636/X006/R0105/001/COMM	9720 - Trade and Other Payable No		7 632 000.00		7 632 000.00
D0001/IL093036/F13636/X006/R0105/001/COMM	9720 - Trade and Other Payable No		2 093 000.00		
D0001/IL093039/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No		1 000 000.00		1 000 000.00
D0001/IL093047/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No		324.03		324.03
D0001/IL093087/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No		55 765.83		55 765.83
D0001/IL093089/F13636/X024/R0105/001/CONTRA	9720 - Trade and Other Payable No	2 837 914.27		409 234.51	
D0001/IL093091/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No	1 000 000.00		1 000 000.00	
D0001/IL103463/F09679/X116/R0105/001/CONTRA	9720 - Trade and Other Payable No		25 029 000.00		
D0001/IL103464/F09679/X116/R0105/001/CONTRA	9720 - Trade and Other Payable No	21 643 531.91			
D0001/IL103471/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No		1 755 163.78		1 755 163.78
D0001/IL103472/F09680/X116/R0105/001/CONTRA	9720 - Trade and Other Payable No	1 262 531.25			0.00
D0001/IL115882/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No	3 000 000.00		3 000 000.00	
D0001/IL115970/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No		3 000 000.00		3 000 000.00
D0001/IL21174/F0001/X049/R0105/001/FIN	9720 - Trade and Other Payable No	0.21		0.21	
D0001/IL37839/F0001/X049/R0105/001/FIN	9740 - VAT Payable (Control) [Liabi	38.10		38.10	
D0001/IL38556/F0046/X049/R0106/001/FIN	9200 - Consumer Deposits [Liabilitie		7 000.00		8 500.00
D0001/IL39587/F0001/X049/R0105/001/FIN	9730 - VAT Credit: Output Accrual		437.16		9 589 959.27
D0001/IL39589/F0001/X049/R0105/001/FIN	9730 - VAT Credit: Output Accrual	28.21			0.00
D0001/IL39589/F0001/X049/R0105/001/FINA	9730 - VAT Credit: Output Accrual		59 343.08	9 544 114.30	
D0001/IL43191/F0001/X049/R0105/001/FIN	9200 - Consumer Deposits [Liabilitie		2 000.00		2 000.00
D0001/IL43218/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		255 052.35		255 052.35
D0001/IL43223/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		5 597 056.93		5 597 056.93
D0001/IL53821/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	5 036 194.63		5 330 360.28	
D0001/IL53895/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		6 901 063.72		6 901 063.72
D0001/IL53896/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	313 426.21		313 426.21	
D0001/IL53900/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		112 998.52		112 998.52
D0001/IL53901/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	100 710.45		100 710.45	

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
D0001/IL53906/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>21 650.81</u>		21 650.81	
D0001/IL53907/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>2 074.39</u>		2 074.39
D0001/IL53934/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>16 656.32</u>		16 656.32	
D0001/IL53947/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>495 099.32</u>		495 099.32	
D0001/IL53975/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>95 043.33</u>			
D0001/IL53984/F0001/X116/R0105/001/TECH	9710 - Trade and Other Payable Ex		<u>2 641 436.22</u>		5 091 863.64
D0001/IL53986/F0002/X116/R0106/001/TECH	9710 - Trade and Other Payable Ex		<u>1 976 716.33</u>		2 292 038.00
D0001/IL53988/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>8 791.54</u>			50.00
D0001/IL53992/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>139 002.85</u>			156 445.92
D0001/IL53994/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>34 605.43</u>			42 002.64
D0001/IL53996/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>9.00</u>		9.00
D0001/IL53998/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>33.32</u>	0.06	
D0001/IL54000/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>31 999.57</u>		0.00	
D0001/IL54005/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>16 713.35</u>		2 778.00
D0001/IL54006/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>281 172.45</u>		281 172.45	
D0001/IL54008/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>1 683.65</u>			0.00
D0001/IL54009/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	<u>360 575.03</u>		360 575.03	
D0001/IL54011/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>848.60</u>		547.10
D0001/IL54012/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>1 909 479.32</u>		1 909 479.32
D0001/IL54014/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>45 381.71</u>		53 772.56
D0001/IL54016/F0001/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>22 372.14</u>		22 372.14
D0001/IR006972/F13636/X024/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>744 914.27</u>		626 333.82
D0001/IR007141/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Re		<u>4 079 980.75</u>		15 812 039.10
D0001/IR007141/F2496/X049/R3696/001/FIN	3100 - Property Rates by Usage [Re		<u>839 019.12</u>		1 420 926.39
D0001/IR007142/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Re				22 847.55
D0001/IR007144/F2496/X049/R0105/001/FIN	3100 - Property Rates by Usage [Re		<u>4 122.48</u>		7 798.27
D0001/IR007144/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Re		<u>176 045.01</u>		224 020.30
D0001/IR007145/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Re		<u>1 206 517.20</u>		1 415 273.69
D0001/IR007146/F0001/X049/R0106/001/FIN	3100 - Property Rates by Usage [Re		<u>849.33</u>		839.94
D0001/IR007149/F0001/X049/R0105/001/FIN	3100 - Property Rates by Usage [Re		<u>23 257.44</u>		37 242.57
D0001/IR00961/F0047/X024/R0105/001/COMM	1500 - Sales of Goods and Renderi		<u>4 330.96</u>		545.22
D0001/IR00992/F0930/X132/R0106/001/COMM	1600 - Service Charges [Revenue -		<u>170 921.76</u>		163 017.63
D0001/IR01061/F2494/X049/R0105/001/FIN	1100 - Interest, Dividend and Rent c		<u>1 961 872.74</u>		2 954 537.78
D0001/IR01061/F9426/X049/R0106/001/FIN	1100 - Interest, Dividend and Rent c		<u>260 080.95</u>		
D0001/IR01102/F0046/X049/R0105/001/FIN	1400 - Rental from Fixed Assets [Re		<u>161 168.23</u>		151 566.29
D0001/IR01113/F0047/X049/R0106/001/FIN	1500 - Sales of Goods and Renderi		<u>29 130.39</u>		4 782.65
D0001/IR01143/F2496/X049/R0106/001/FIN	2200 - Interest, Dividend and Rent c		<u>318 823.31</u>		333 180.36
D0001/IR01221/F0045/X049/R0106/001/FIN	1400 - Rental from Fixed Assets [Re				2 608.70
D0001/IR01221/F0046/X049/R0106/001/FIN	1400 - Rental from Fixed Assets [Re		<u>12 782.60</u>		
D0001/IR01410/F0044/X049/R0106/001/FIN	1200 - Licences or Permits [Revenu		<u>5 720.00</u>		1 600.00
D0001/IR01411/F0045/X049/R0105/001/FIN	1300 - Operational Revenue [Rever		<u>59 691.44</u>		53 161.54
D0001/IR01420/F0045/X049/R0105/001/FIN	1300 - Operational Revenue [Rever		<u>65 603.12</u>		60 057.57
D0001/IR01424/F0045/X049/R0105/001/FIN	1300 - Operational Revenue [Rever		<u>97 200.00</u>		35 647.28
D0001/IR01429/F0047/X049/R0106/001/FIN	1500 - Sales of Goods and Renderi		<u>9 130.44</u>		
D0001/IR01435/F0047/X049/R0105/001/FIN	1500 - Sales of Goods and Renderi		<u>3 000.00</u>		4 800.00
D0001/IR01519/F0044/X119/R0106/001/COMM	1200 - Licences or Permits [Revenu		<u>5 513.03</u>		
D0001/IR01520/F0044/X119/R0106/001/COMM	1200 - Licences or Permits [Revenu		<u>1 721.72</u>		
D0001/IR01671/F0791/X099/R0105/001/TECH	3000 - Transfers and Subsidies [Re		<u>16 738 174.02</u>		9 815 227.45
D0001/IR02310/F1169/X133/R0106/001/TECH	3000 - Transfers and Subsidies [Re		<u>995 283.26</u>		1 231 119.30

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
D0001/IR02318/F1177/X049/R0105/001/FIN	3000 - Transfers and Subsidies [Re		<u>2 236 972.91</u>		2 185 752.10
D0001/IR02344/F0041/X006/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>3 657 915.22</u>		3 885 206.95
D0001/IR02344/F0041/X008/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>1 841 489.36</u>		1 985 758.48
D0001/IR02344/F0041/X019/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>1 999 657.54</u>		1 800 067.57
D0001/IR02344/F0041/X024/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>373 743.83</u>		381 588.95
D0001/IR02344/F0041/X032/R0106/001/TECH	3000 - Transfers and Subsidies [Re		<u>500 003.45</u>		
D0001/IR02344/F0041/X044/R0105/001/EXEC	3000 - Transfers and Subsidies [Re		<u>8 963 561.79</u>		8 232 473.24
D0001/IR02344/F0041/X045/R0105/001/MMO	3000 - Transfers and Subsidies [Re		<u>4 297 808.80</u>		4 105 985.94
D0001/IR02344/F0041/X045/R0106/001/MMO	3000 - Transfers and Subsidies [Re		<u>2 655 635.81</u>		2 755 214.33
D0001/IR02344/F0041/X046/R0106/001/CORP	3000 - Transfers and Subsidies [Re		<u>13 979 205.12</u>		14 617 443.68
D0001/IR02344/F0041/X049/R0105/001/FIN	3000 - Transfers and Subsidies [Re		<u>8 696 339.53</u>		8 236 104.51
D0001/IR02344/F0041/X050/R0106/001/CORP	3000 - Transfers and Subsidies [Re		<u>3 911 436.97</u>		2 992 287.16
D0001/IR02344/F0041/X051/R0106/001/CORP	3000 - Transfers and Subsidies [Re		<u>5 619 161.24</u>		6 060 835.94
D0001/IR02344/F0041/X052/R0106/001/CORP	3000 - Transfers and Subsidies [Re		<u>2 819 461.52</u>		2 295 209.99
D0001/IR02344/F0041/X053/R0106/001/CORP	3000 - Transfers and Subsidies [Re		<u>1 491 837.78</u>		1 106 578.34
D0001/IR02344/F0041/X054/R0106/001/MMO	3000 - Transfers and Subsidies [Re		<u>1 357 636.86</u>		1 151 808.14
D0001/IR02344/F0041/X056/R0106/001/MMO	3000 - Transfers and Subsidies [Re		<u>588 821.14</u>		542 640.57
D0001/IR02344/F0041/X081/R0106/001/MMO	3000 - Transfers and Subsidies [Re		<u>2 351 180.79</u>		2 414 885.58
D0001/IR02344/F0041/X096/R0106/001/MMO	3000 - Transfers and Subsidies [Re		<u>1 831 278.04</u>		1 969 951.32
D0001/IR02344/F0041/X098/R0106/001/EDP	3000 - Transfers and Subsidies [Re		<u>4 228 719.99</u>		4 076 668.72
D0001/IR02344/F0041/X099/R0106/001/TECH	3000 - Transfers and Subsidies [Re		<u>1 205 869.15</u>		1 099 553.30
D0001/IR02344/F0041/X101/R0106/001/EDP	3000 - Transfers and Subsidies [Re		<u>1 426 889.84</u>		1 632 292.16
D0001/IR02344/F0041/X116/R0106/001/TECH	3000 - Transfers and Subsidies [Re		<u>5 134 769.15</u>		7 833 860.87
D0001/IR02344/F0041/X125/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>1 974 156.53</u>		2 436 799.85
D0001/IR02344/F0041/X132/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>1 297 458.94</u>		1 343 802.42
D0001/IR02344/F0041/X133/R0106/001/TECH	3000 - Transfers and Subsidies [Re		<u>1 119 533.97</u>		1 142 604.76
D0001/IR02344/F0041/X153/R0105/001/COMM	3000 - Transfers and Subsidies [Re		<u>1 292 427.66</u>		970 377.25
D0001/IR02403/F0039/X049/R0106/001/FIN	1000 - Agency Services [Revenue -		<u>56 541.16</u>		31 802.73
D0001/IZ00012/F0001/X049/R0105/001/FIN	6400 - Inventory [Gains and Losses	<u>4 529.09</u>			
D0001/IZ00041/F0001/X049/R0106/001/CONTRA	6300 - Impairment Loss [Gains and	<u>703 505.18</u>		2 611 458.36	
D0001/LN00004/F0001/X049/R0105/001/FIN	9910 - Accumulated Surplus/(Deficit		<u>9 508 247.16</u>		9 508 247.16
D0001/LN00006/F0001/X047/R0105/001/CONTRA	9910 - Accumulated Surplus/(Deficit		<u>310 728 049.08</u>		310 728 049.08
D0001/LN00006/F0001/X049/R0105/001/FIN	9910 - Accumulated Surplus/(Deficit		<u>241 660 252.95</u>		241 660 252.95
D0001/LN00007/F0001/X049/R0105/001/FIN	9910 - Accumulated Surplus/(Deficit	<u>240 665 516.40</u>		240 665 516.40	
D0001/LN00016/F0001/X049/R0105/001/FIN	9940 - Reserves and Funds [Net As		<u>5 791 257.89</u>		5 791 257.89
D0001/LN00021/F0001/X049/R0105/001/FIN	9940 - Reserves and Funds [Net As		<u>273 897.81</u>		273 897.81
O0001/A00022/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>15 615 893.91</u>		1 930 139.66
O0001/A00082/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>3 302 358.77</u>		310 259.78
O0001/A00122/F2494/X049/R0105/001/CONTRA	8900 - Property, Plant and Equipme		<u>3 370 140.26</u>		233 166.56
O0001/A00122/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>24 312 869.84</u>		4 349 834.86
O0001/A00122/F9426/X049/R0105/001/CONTRA	8900 - Property, Plant and Equipme	<u>76.68</u>			
O0001/A01357/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>4 296 284.91</u>		1 081 060.66
O0001/A06183/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>984 603.45</u>		215 059.30
O0001/A06243/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>1 379 840.85</u>		333 897.90
O0001/A06303/F2496/X049/R0106/001/CONTRA	8900 - Property, Plant and Equipme		<u>2 874 948.34</u>		672 646.81
O0001/IE00008/F0041/X053/R0106/001/CORP	4200 - Contracted Services [Expenc	<u>143 911.00</u>		1 370 223.16	
O0001/IE00030/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>1 113.38</u>		2 549.53	
O0001/IE00036/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>872 665.79</u>		336 573.78	
O0001/IE00036/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>327 186.25</u>		286 865.34	

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/E00036/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>546 698.56</u>		480 143.92	
O0001/E00036/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>1 279 554.62</u>		1 138 727.55	
O0001/E00036/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>1 506 402.20</u>		1 315 835.63	
O0001/E00036/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	<u>2 592 624.72</u>		2 102 284.14	
O0001/E00036/F0041/X050/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>244 298.43</u>		215 401.53	
O0001/E00036/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>992 631.27</u>		769 354.21	
O0001/E00036/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>400 342.95</u>		353 530.47	
O0001/E00036/F0041/X053/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>178 971.54</u>		156 913.65	
O0001/E00036/F0041/X054/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>251 183.52</u>		232 301.76	
O0001/E00036/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>183 265.38</u>		160 683.39	
O0001/E00036/F0041/X081/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>183 265.38</u>		164 538.48	
O0001/E00036/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>324 310.48</u>		284 354.55	
O0001/E00036/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	<u>585 417.96</u>		493 210.03	
O0001/E00036/F0041/X099/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>486 721.91</u>		434 153.19	
O0001/E00036/F0041/X101/R0105/001/EDP	4900 - Employee Related Cost [Exp	<u>448 327.95</u>		402 515.70	
O0001/E00036/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>1 379 346.16</u>		1 251 341.55	
O0001/E00036/F0041/X125/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>257 457.24</u>		340 660.14	
O0001/E00036/F0041/X132/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>169 829.25</u>		151 081.20	
O0001/E00036/F0041/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp			97 650.48	
O0001/E00036/F0041/X133/R3696/001/TECH	4900 - Employee Related Cost [Exp	<u>111 378.99</u>			
O0001/E00036/F0041/X153/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>175 826.37</u>		154 168.11	
O0001/E00036/F1169/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>671 512.84</u>		1 218 930.00	
O0001/E00036/F1169/X137/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>313 916.00</u>			
O0001/E00036/F1177/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	<u>124 999.95</u>		24 999.99	
O0001/E00036/F13636/X024/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>523 335.87</u>		464 564.76	
O0001/E00038/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp			38 677.77	
O0001/E00038/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp			34 353.04	
O0001/E00040/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>451.80</u>		215.10	
O0001/E00040/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>75.30</u>		71.70	
O0001/E00040/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>188.25</u>		179.25	
O0001/E00040/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>690.25</u>		645.30	
O0001/E00040/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>790.65</u>		752.85	
O0001/E00040/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	<u>865.95</u>		776.75	
O0001/E00040/F0041/X050/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>75.30</u>		71.70	
O0001/E00040/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>376.50</u>		286.80	
O0001/E00040/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>112.95</u>		107.55	
O0001/E00040/F0041/X053/R0105/001/CORP	4900 - Employee Related Cost [Exp	<u>37.65</u>		35.85	
O0001/E00040/F0041/X054/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>75.30</u>		71.70	
O0001/E00040/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>37.65</u>		35.85	
O0001/E00040/F0041/X081/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>37.65</u>		35.85	
O0001/E00040/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	<u>75.30</u>		71.70	
O0001/E00040/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	<u>263.55</u>		250.95	
O0001/E00040/F0041/X099/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>150.60</u>		143.40	
O0001/E00040/F0041/X101/R0105/001/EDP	4900 - Employee Related Cost [Exp	<u>112.95</u>		107.55	
O0001/E00040/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>665.15</u>		609.45	
O0001/E00040/F0041/X125/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>75.30</u>		107.55	
O0001/E00040/F0041/X132/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>75.30</u>		71.70	
O0001/E00040/F0041/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp	<u>12.55</u>		35.85	
O0001/E00040/F0041/X153/R0105/001/COMM	4900 - Employee Related Cost [Exp	<u>75.30</u>		71.70	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/IE00040/F1177/X049/R0105/001/FINA	4900 - Employee Related Cost [Exp	188.25		35.85	
O0001/IE00040/F13636/X024/R0105/001/COMM	4900 - Employee Related Cost [Exp	225.90		215.10	
O0001/IE00043/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	91 315.65		49 924.14	
O0001/IE00043/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	22 077.00		20 424.60	
O0001/IE00043/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	42 647.25		39 169.14	
O0001/IE00043/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	23 677.20		21 756.60	
O0001/IE00043/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	179 152.80		163 954.14	
O0001/IE00043/F0041/X049/R0105/001/FINA	4900 - Employee Related Cost [Exp	189 108.00		161 532.00	
O0001/IE00043/F0041/X050/R0105/001/CORP	4900 - Employee Related Cost [Exp	31 170.60		19 326.60	
O0001/IE00043/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	81 897.95		47 539.80	
O0001/IE00043/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	19 438.20		17 967.60	
O0001/IE00043/F0041/X053/R0105/001/CORP	4900 - Employee Related Cost [Exp	7 293.60			
O0001/IE00043/F0041/X054/R0105/001/MMO	4900 - Employee Related Cost [Exp	5 639.40		5 227.20	
O0001/IE00043/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	16 115.40		14 880.60	
O0001/IE00043/F0041/X081/R0105/001/MMO	4900 - Employee Related Cost [Exp	17 373.45		15 832.14	
O0001/IE00043/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	20 122.20		18 619.20	
O0001/IE00043/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	46 240.20		46 121.40	
O0001/IE00043/F0041/X099/R0105/001/TECH	4900 - Employee Related Cost [Exp	10 602.00		9 828.00	
O0001/IE00043/F0041/X101/R0105/001/EDP	4900 - Employee Related Cost [Exp	36 777.60		33 960.60	
O0001/IE00043/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	99 080.85		98 449.68	
O0001/IE00043/F0041/X125/R0105/001/COMM	4900 - Employee Related Cost [Exp	23 662.80		34 250.40	
O0001/IE00043/F0041/X132/R0105/001/COMM	4900 - Employee Related Cost [Exp	12 538.80		13 316.40	
O0001/IE00043/F0041/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp	2 982.60		8 294.40	
O0001/IE00043/F0041/X153/R0105/001/COMM	4900 - Employee Related Cost [Exp	24 667.05		22 592.94	
O0001/IE00043/F13636/X024/R0105/001/COMM	4900 - Employee Related Cost [Exp	46 528.05		42 673.74	
O0001/IE00044/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	203 491.74		82 934.58	
O0001/IE00044/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	76 980.90		67 493.96	
O0001/IE00044/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	145 073.52		143 291.17	
O0001/IE00044/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	118 611.78		105 264.21	
O0001/IE00044/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	358 027.14		315 138.06	
O0001/IE00044/F0041/X049/R0105/001/FINA	4900 - Employee Related Cost [Exp	645 899.64		522 707.20	
O0001/IE00044/F0041/X050/R0105/001/CORP	4900 - Employee Related Cost [Exp	64 128.36		56 542.92	
O0001/IE00044/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	224 442.68		173 452.05	
O0001/IE00044/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	82 865.37		73 206.06	
O0001/IE00044/F0041/X053/R0105/001/CORP	4900 - Employee Related Cost [Exp	46 980.03		41 189.85	
O0001/IE00044/F0041/X054/R0105/001/MMO	4900 - Employee Related Cost [Exp	42 436.56		38 383.86	
O0001/IE00044/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	48 107.16		42 179.37	
O0001/IE00044/F0041/X081/R0105/001/MMO	4900 - Employee Related Cost [Exp	48 107.16		43 191.36	
O0001/IE00044/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	85 131.48		74 643.08	
O0001/IE00044/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	127 310.80		102 710.41	
O0001/IE00044/F0041/X099/R0105/001/TECH	4900 - Employee Related Cost [Exp	66 340.61		58 941.12	
O0001/IE00044/F0041/X101/R0105/001/EDP	4900 - Employee Related Cost [Exp	104 879.73		82 664.88	
O0001/IE00044/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	342 762.29		262 683.82	
O0001/IE00044/F0041/X125/R0105/001/COMM	4900 - Employee Related Cost [Exp	67 582.50		75 308.52	
O0001/IE00044/F0041/X132/R0105/001/COMM	4900 - Employee Related Cost [Exp	40 068.09		30 826.59	
O0001/IE00044/F0041/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp	9 745.66		25 633.26	
O0001/IE00044/F0041/X153/R0105/001/COMM	4900 - Employee Related Cost [Exp	44 091.54		38 660.37	
O0001/IE00044/F13636/X024/R0105/001/COMM	4900 - Employee Related Cost [Exp	113 034.81		100 134.72	
O0001/IE00045/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	6 604.68		3 039.21	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/E00045/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	1 062.72		1 062.72	
O0001/E00045/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	2 656.80		2 656.80	
O0001/E00045/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	9 487.35		9 489.14	
O0001/E00045/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	11 041.13		10 736.98	
O0001/E00045/F0041/X049/R0105/001/FINA	4900 - Employee Related Cost [Exp	11 689.92		10 981.44	
O0001/E00045/F0041/X050/R0105/001/CORP	4900 - Employee Related Cost [Exp	1 594.08		1 594.08	
O0001/E00045/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	5 475.61		4 459.68	
O0001/E00045/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	1 594.08		1 594.08	
O0001/E00045/F0041/X053/R0105/001/CORP	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/E00045/F0041/X054/R0105/001/MMO	4900 - Employee Related Cost [Exp	1 062.72		1 062.72	
O0001/E00045/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/E00045/F0041/X081/R0105/001/MMO	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/E00045/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	1 062.72		1 062.72	
O0001/E00045/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	3 347.80		3 188.16	
O0001/E00045/F0041/X099/R0105/001/TECH	4900 - Employee Related Cost [Exp	2 125.44		2 125.44	
O0001/E00045/F0041/X101/R0105/001/EDP	4900 - Employee Related Cost [Exp	1 594.08		1 594.08	
O0001/E00045/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	8 856.00		8 651.76	
O0001/E00045/F0041/X125/R0105/001/COMM	4900 - Employee Related Cost [Exp	1 062.72		1 594.08	
O0001/E00045/F0041/X132/R0105/001/COMM	4900 - Employee Related Cost [Exp	1 062.72		1 062.72	
O0001/E00045/F0041/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp	177.12		531.36	
O0001/E00045/F0041/X153/R0105/001/COMM	4900 - Employee Related Cost [Exp	1 062.72		1 062.72	
O0001/E00045/F1169/X133/R0105/001/TECH	4900 - Employee Related Cost [Exp	6 715.26		12 189.30	
O0001/E00045/F1169/X137/R0105/001/TECH	4900 - Employee Related Cost [Exp	3 139.16			
O0001/E00045/F1177/X049/R0105/001/FINA	4900 - Employee Related Cost [Exp	1 326.18		263.78	
O0001/E00045/F13636/X024/R0105/001/COMM	4900 - Employee Related Cost [Exp	3 188.16		3 188.16	
O0001/E00059/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur			24 246.45	
O0001/E00059/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	4 390.43		5 497.39	
O0001/E00059/F0041/X053/R0105/001/CORP	4710 - Operational Cost [Expenditur	27 460.00			
O0001/E00059/F0041/X056/R0105/001/MMO	4710 - Operational Cost [Expenditur	12 250.00			
O0001/E00059/F0041/X081/R0105/001/MMO	4710 - Operational Cost [Expenditur	5 504.35		3 000.00	
O0001/E00059/F0041/X099/R0105/001/TECH	4710 - Operational Cost [Expenditur	14 260.87		8 300.00	
O0001/E00059/F0041/X116/R0105/001/TECH	4710 - Operational Cost [Expenditur	7 130.43			
O0001/E00060/F0041/X006/R0105/001/COMM	4710 - Operational Cost [Expenditur	33 511.93		18 782.59	
O0001/E00060/F0041/X044/R0105/001/EXEC	4710 - Operational Cost [Expenditur	191 246.97		662 760.86	
O0001/E00060/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur	19 072.43		58 365.00	
O0001/E00060/F0041/X045/R3696/001/MMO	4710 - Operational Cost [Expenditur	9 664.56			
O0001/E00060/F0041/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	161 656.26			
O0001/E00060/F0041/X049/R0106/001/FIN	4710 - Operational Cost [Expenditur	39 724.09		210 280.00	
O0001/E00060/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	3 460.87		5 670.00	
O0001/E00060/F0041/X081/R0105/001/MMO	4710 - Operational Cost [Expenditur	12 623.78		1 890.00	
O0001/E00060/F0041/X098/R0105/001/EDP	4710 - Operational Cost [Expenditur	13 685.13		5 670.00	
O0001/E00060/F0041/X101/R0105/001/EDP	4710 - Operational Cost [Expenditur	2 743.25			
O0001/E00060/F0041/X153/R0105/001/COMM	4710 - Operational Cost [Expenditur	13 415.06			
O0001/E00063/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	2 296.00			
O0001/E00073/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	5 952.60		5 387.40	
O0001/E00074/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	23 953.77		23 354.40	
O0001/E00126/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	24 000.00			
O0001/E00126/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	24 000.00		20 783.10	
O0001/E00126/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	24 000.00		17 165.16	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/IE00126/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	33 526.17		31 141.23	
O0001/IE00126/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	37 062.39		32 783.46	
O0001/IE00126/F0041/X049/R0105/001/FINA	4900 - Employee Related Cost [Exp	96 000.00		39 021.06	
O0001/IE00126/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	24 000.00		15 810.00	
O0001/IE00126/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	24 000.00		20 783.10	
O0001/IE00126/F0041/X053/R0105/001/CORP	4900 - Employee Related Cost [Exp	24 000.00		15 000.00	
O0001/IE00126/F0041/X054/R0105/001/MMO	4900 - Employee Related Cost [Exp	55 118.61		51 965.61	
O0001/IE00126/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	24 000.00		15 810.00	
O0001/IE00126/F0041/X081/R0105/001/MMO	4900 - Employee Related Cost [Exp	24 000.00		17 165.16	
O0001/IE00126/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	24 000.00		20 781.00	
O0001/IE00126/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	24 000.00			
O0001/IE00126/F0041/X099/R0105/001/TECH	4900 - Employee Related Cost [Exp	54 754.65		50 859.57	
O0001/IE00126/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	24 000.00		15 810.00	
O0001/IE00126/F0041/X125/R0105/001/COMM	4900 - Employee Related Cost [Exp			46 497.00	
O0001/IE00128/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	187 810.86		268 411.74	
O0001/IE00128/F0041/X045/R3696/001/MMO	4900 - Employee Related Cost [Exp	30 000.00		30 000.00	
O0001/IE00128/F0041/X045/R3707/001/MMO	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE00136/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	16 115.40		14 880.60	
O0001/IE00143/F0041/X044/R0105/001/EXEC	4710 - Operational Cost [Expenditur	137 884.25		153 512.36	
O0001/IE00143/F0041/X101/R0105/001/EDP	4710 - Operational Cost [Expenditur			6 250.00	
O0001/IE00143/F0041/X153/R0105/001/COMM	4710 - Operational Cost [Expenditur	4 137.51			
O0001/IE00144/F0041/X006/R0105/001/COMM	4710 - Operational Cost [Expenditur	5 058.88			
O0001/IE00144/F0041/X008/R0105/001/COMM	4710 - Operational Cost [Expenditur	176.00			
O0001/IE00144/F0041/X019/R0105/001/COMM	4710 - Operational Cost [Expenditur	1 671.00		3 560.04	
O0001/IE00144/F0041/X044/R0105/001/EXEC	4710 - Operational Cost [Expenditur	428 633.91		354 913.96	
O0001/IE00144/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur	3 984.92			
O0001/IE00144/F0041/X046/R0105/001/CORP	4710 - Operational Cost [Expenditur	4 952.84		1 352.00	
O0001/IE00144/F0041/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	24 814.30		9 318.77	
O0001/IE00144/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	704.00		2 307.88	
O0001/IE00144/F0041/X053/R0105/001/CORP	4710 - Operational Cost [Expenditur	6 556.32			
O0001/IE00144/F0041/X054/R0105/001/MMO	4710 - Operational Cost [Expenditur	10 431.28		2 968.56	
O0001/IE00144/F0041/X081/R0105/001/MMO	4710 - Operational Cost [Expenditur	1 254.48		1 954.00	
O0001/IE00144/F0041/X098/R0105/001/EDP	4710 - Operational Cost [Expenditur	3 071.46			
O0001/IE00144/F0041/X099/R0105/001/TECH	4710 - Operational Cost [Expenditur			654.39	
O0001/IE00144/F0041/X101/R0105/001/EDP	4710 - Operational Cost [Expenditur	24 928.94			
O0001/IE00144/F0041/X116/R0105/001/TECH	4710 - Operational Cost [Expenditur	1 195.28		676.00	
O0001/IE00144/F0041/X125/R0105/001/COMM	4710 - Operational Cost [Expenditur			4 846.00	
O0001/IE00144/F0041/X153/R0105/001/COMM	4710 - Operational Cost [Expenditur	880.00			
O0001/IE00539/F0041/X046/R0105/001/CORP	4700 - Operating Leases [Expenditu	25 855.74		33 595.78	
O0001/IE00545/F0041/X046/R0106/001/CORP	4700 - Operating Leases [Expenditu	431 293.33		355 853.31	
O0001/IE00555/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur			196 387.23	
O0001/IE00579/F0041/X046/R0106/001/CORP	4710 - Operational Cost [Expenditur	800 376.63		572 597.24	
O0001/IE00583/F0041/X096/R0106/001/MMO	4710 - Operational Cost [Expenditur	198 800.00		196 800.00	
O0001/IE00584/F0041/X045/R0106/001/MMO	4710 - Operational Cost [Expenditur			19 000.00	
O0001/IE00584/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	1 094 080.68		1 048 848.80	
O0001/IE00584/F0041/X116/R0105/001/TECH	4710 - Operational Cost [Expenditur	8 957.63			
O0001/IE00584/F1177/X049/R0106/001/FIN	4710 - Operational Cost [Expenditur	1 113.04		9 317.40	
O0001/IE00586/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur	791 300.00		809 200.00	
O0001/IE00595/F0041/X006/R0105/001/COMM	4710 - Operational Cost [Expenditur	11 793.07		7 961.78	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/E00595/F0041/X008/R0105/001/COMM	4710 - Operational Cost [Expenditur	<u>3 616.38</u>		3 159.01	
O0001/E00595/F0041/X019/R0105/001/COMM	4710 - Operational Cost [Expenditur	<u>5 686.50</u>		4 923.25	
O0001/E00595/F0041/X044/R0105/001/EXEC	4710 - Operational Cost [Expenditur	<u>37 216.08</u>		36 241.66	
O0001/E00595/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur	<u>17 550.87</u>		16 990.98	
O0001/E00595/F0041/X046/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>16 123.55</u>		14 378.47	
O0001/E00595/F0041/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	<u>30 049.15</u>		25 836.60	
O0001/E00595/F0041/X050/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>2 569.01</u>		2 344.45	
O0001/E00595/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>12 847.84</u>		10 957.55	
O0001/E00595/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>4 170.33</u>		3 688.35	
O0001/E00595/F0041/X053/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>1 889.49</u>		1 544.34	
O0001/E00595/F0041/X054/R0105/001/MMO	4710 - Operational Cost [Expenditur	<u>2 838.12</u>		2 635.05	
O0001/E00595/F0041/X056/R0105/001/MMO	4710 - Operational Cost [Expenditur	<u>2 051.76</u>		1 765.83	
O0001/E00595/F0041/X081/R0105/001/MMO	4710 - Operational Cost [Expenditur	<u>2 029.23</u>		1 789.20	
O0001/E00595/F0041/X096/R0105/001/MMO	4710 - Operational Cost [Expenditur	<u>3 372.20</u>		2 965.67	
O0001/E00595/F0041/X098/R0105/001/EDP	4710 - Operational Cost [Expenditur	<u>8 600.06</u>		9 009.29	
O0001/E00595/F0041/X099/R0105/001/TECH	4710 - Operational Cost [Expenditur	<u>5 128.03</u>		4 594.47	
O0001/E00595/F0041/X101/R0105/001/EDP	4710 - Operational Cost [Expenditur	<u>4 608.75</u>		4 207.92	
O0001/E00595/F0041/X116/R0105/001/TECH	4710 - Operational Cost [Expenditur	<u>18 182.05</u>		16 259.97	
O0001/E00595/F0041/X125/R0105/001/COMM	4710 - Operational Cost [Expenditur	<u>2 573.79</u>		3 832.26	
O0001/E00595/F0041/X132/R0105/001/COMM	4710 - Operational Cost [Expenditur	<u>1 690.68</u>		1 550.55	
O0001/E00595/F0041/X133/R0105/001/TECH	4710 - Operational Cost [Expenditur	<u>366.87</u>		969.48	
O0001/E00595/F0041/X153/R0105/001/COMM	4710 - Operational Cost [Expenditur	<u>1 853.73</u>		1 635.09	
O0001/E00595/F1177/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	<u>1 326.18</u>		263.78	
O0001/E00595/F13636/X024/R0105/001/COMM	4710 - Operational Cost [Expenditur	<u>5 869.53</u>		4 962.32	
O0001/E00602/F0041/X050/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>16 604.35</u>		9 493.92	
O0001/E00605/F0041/X050/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>7 455.00</u>		24 150.00	
O0001/E00607/F0041/X050/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>1 374 236.13</u>		1 694 183.35	
O0001/E00655/F0041/X046/R0106/001/CORP	4200 - Contracted Services [Expenc	<u>14 350.00</u>			
O0001/E00677/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>3 270.00</u>			
O0001/E00683/F0041/X046/R0106/001/CORP	4200 - Contracted Services [Expenc	<u>360 000.00</u>		320 000.00	
O0001/E00692/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>57 072.89</u>			
O0001/E00694/F0041/X096/R0106/001/MMO	4200 - Contracted Services [Expenc			156 000.00	
O0001/E00698/F0041/X046/R0106/001/CORP	4200 - Contracted Services [Expenc	<u>4 241 409.73</u>		5 199 698.48	
O0001/E00709/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>219 596.20</u>		215 059.30	
O0001/E00711/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>303 771.83</u>		328 742.74	
O0001/E00715/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>579 915.01</u>		646 545.79	
O0001/E00723/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>808 519.26</u>		793 282.13	
O0001/E00735/F0041/X046/R0105/001/CORP	4520 - Interest, Dividends and Rent			305.93	
O0001/E00738/F0041/X049/R0105/001/CONTRA	4600 - Inventory Consumed [Expenc	<u>103 475.23</u>		130 283.22	
O0001/E00751/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>100 539.94</u>		191 303.86	
O0001/E00759/F0041/X049/R0106/001/FIN	4710 - Operational Cost [Expenditur	<u>57 998.28</u>		40 945.46	
O0001/E00769/F0041/X046/R0106/001/CORP	4710 - Operational Cost [Expenditur	<u>402 183.03</u>		290 530.36	
O0001/E00778/F0041/X046/R0106/001/CORP	4710 - Operational Cost [Expenditur	<u>260 989.70</u>		170 976.56	
O0001/E00784/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>68 352.96</u>		30 829.32	
O0001/E00792/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>1 889 021.00</u>		1 583 116.58	
O0001/E00792/F0041/X101/R0105/001/EDP	4710 - Operational Cost [Expenditur	<u>69 300.00</u>		27 566.20	
O0001/E00792/F1177/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	<u>1 562 757.17</u>		1 433 703.52	
O0001/E00804/F0041/X049/R0106/001/FIN	4710 - Operational Cost [Expenditur	<u>8 896.82</u>		7 190.44	
O0001/E00807/F0041/X050/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>132 890.00</u>		54 648.00	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/IE00816/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	159 691.86		155 696.01	
O0001/IE00817/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	10 200.00		10 200.00	
O0001/IE00835/F0041/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	578 882.77		260 451.73	
O0001/IE00841/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc	6 855.02		1 030.00	
O0001/IE00847/F0041/X096/R3696/001/MMO	4200 - Contracted Services [Expenc			130 000.00	
O0001/IE00848/F0039/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	31 550.22		30 075.66	
O0001/IE01321/F0041/X049/R0106/001/FIN	5400 - Transfers and Subsidies [Ex	235 469.70		157 975.87	
O0001/IE01521/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	3 510.69		3 199.23	
O0001/IE01521/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	3 510.69		3 199.23	
O0001/IE01521/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	3 510.69			
O0001/IE01521/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	3 510.69			
O0001/IE01521/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	7 021.38		6 398.46	
O0001/IE01521/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	14 042.76		12 796.92	
O0001/IE01521/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	7 021.38		6 398.46	
O0001/IE01521/F0041/X052/R0105/001/CORP	4900 - Employee Related Cost [Exp	3 510.69		3 199.23	
O0001/IE01521/F0041/X056/R0105/001/MMO	4900 - Employee Related Cost [Exp	3 510.69		3 199.23	
O0001/IE01521/F0041/X096/R0105/001/MMO	4900 - Employee Related Cost [Exp	3 510.69		3 199.23	
O0001/IE01521/F0041/X101/R0105/001/EDP	4900 - Employee Related Cost [Exp	10 532.07		9 597.69	
O0001/IE01521/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	10 532.07		9 597.69	
O0001/IE01530/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp			9 819.12	
O0001/IE01530/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp			19 339.44	
O0001/IE01530/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp			24 224.40	
O0001/IE01530/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	9 380.70		10 120.32	
O0001/IE01530/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp			23 604.00	
O0001/IE01537/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	131 750.00		127 500.00	
O0001/IE01558/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE01581/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur	9 669.57			
O0001/IE01581/F0041/X052/R0105/001/CORP	4710 - Operational Cost [Expenditur	3 195.65		3 707.00	
O0001/IE01581/F0041/X098/R0105/001/EDP	4710 - Operational Cost [Expenditur			4 315.00	
O0001/IE01581/F0041/X153/R0105/001/COMM	4710 - Operational Cost [Expenditur	9 656.32			
O0001/IE01583/F0041/X045/R0105/001/MMO	4710 - Operational Cost [Expenditur	3 913.04			
O0001/IE03969/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	7 152.52		5 776.24	
O0001/IE03969/F0041/X008/R0105/001/COMM	4900 - Employee Related Cost [Exp	15 246.48		2 587.20	
O0001/IE03969/F0041/X019/R0105/001/COMM	4900 - Employee Related Cost [Exp	4 203.08		1 083.90	
O0001/IE03969/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	481.92		963.84	
O0001/IE03969/F0041/X046/R0105/001/CORP	4900 - Employee Related Cost [Exp	8 544.76		3 816.64	
O0001/IE03969/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	103 927.72		77 000.02	
O0001/IE03969/F0041/X050/R0105/001/CORP	4900 - Employee Related Cost [Exp	3 955.84		3 034.96	
O0001/IE03969/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	4 387.60			
O0001/IE03969/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	8 415.84		5 802.48	
O0001/IE03969/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	5 703.28		6 598.24	
O0001/IE03969/F1177/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	7 429.60		1 342.85	
O0001/IE03969/F13636/X024/R0105/001/COMM	4900 - Employee Related Cost [Exp	52 731.95		10 693.21	
O0001/IE06059/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	148 498.17		197 670.61	
O0001/IE06059/F0041/X049/R3696/001/FIN	4900 - Employee Related Cost [Exp	21 000.00		21 000.00	
O0001/IE06059/F0041/X049/R3707/001/FIN	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE06067/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	17 373.45		15 832.14	
O0001/IE06071/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/IE06075/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	148 498.17		197 670.61	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O0001/IE06075/F0041/X051/R3696/001/CORP	4900 - Employee Related Cost [Exp	21 000.00		21 000.00	
O0001/IE06075/F0041/X051/R3707/001/CORP	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE06076/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	146 349.93		156 559.35	
O0001/IE06076/F0041/X098/R3696/001/EDP	4900 - Employee Related Cost [Exp	21 000.00		21 000.00	
O0001/IE06076/F0041/X098/R3707/001/EDP	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE06079/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	149 210.61		197 670.61	
O0001/IE06079/F0041/X116/R3696/001/TECH	4900 - Employee Related Cost [Exp	21 000.00		21 000.00	
O0001/IE06079/F0041/X116/R3707/001/TECH	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE06084/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	146 349.93		154 446.15	
O0001/IE06084/F0041/X006/R3696/001/COMM	4900 - Employee Related Cost [Exp	21 000.00		21 000.00	
O0001/IE06084/F0041/X006/R3707/001/COMM	4900 - Employee Related Cost [Exp	18 000.00		18 000.00	
O0001/IE06194/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	17 373.45		15 832.14	
O0001/IE06196/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	17 373.45		15 832.14	
O0001/IE06203/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	9 187.20		8 483.40	
O0001/IE06206/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	9 187.20		10 596.60	
O0001/IE06253/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/IE06254/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/IE06260/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/IE06262/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/IE06266/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	531.36		531.36	
O0001/IE06766/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	13 500.00		13 500.00	
O0001/IE06772/F0041/X049/R0105/001/FIN	4900 - Employee Related Cost [Exp	55 014.24		55 014.24	
O0001/IE06821/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	13 500.00		13 500.00	
O0001/IE06827/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	13 500.00		13 500.00	
O0001/IE06829/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	13 500.00		13 500.00	
O0001/IE06830/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	13 500.00		13 500.00	
O0001/IE06910/F0041/X045/R0105/001/MMO	4900 - Employee Related Cost [Exp	64 091.49		64 091.49	
O0001/IE06912/F0041/X098/R0105/001/EDP	4900 - Employee Related Cost [Exp	57 489.87		55 014.24	
O0001/IE06913/F0041/X116/R0105/001/TECH	4900 - Employee Related Cost [Exp	55 014.24		55 014.24	
O0001/IE06919/F0041/X051/R0105/001/CORP	4900 - Employee Related Cost [Exp	55 014.24		55 014.24	
O0001/IE06924/F0041/X006/R0105/001/COMM	4900 - Employee Related Cost [Exp	57 489.87		55 014.24	
O0001/IE07182/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	86 228.04		83 716.74	
O0001/IE07183/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	10 200.00		10 200.00	
O0001/IE07193/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	12 934.20		12 557.52	
O0001/IE07194/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	156 879.18		152 689.23	
O0001/IE07195/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	10 200.00		10 200.00	
O0001/IE07204/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	9 187.20		8 483.40	
O0001/IE07205/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	23 531.88		22 903.38	
O0001/IE07206/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	683 870.61		668 566.95	
O0001/IE07207/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	51 000.00		51 000.00	
O0001/IE07216/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	36 127.65		34 640.34	
O0001/IE07217/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	12 401.07		8 099.40	
O0001/IE07218/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	209 019.81		211 948.32	
O0001/IE07219/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	10 200.00		10 200.00	
O0001/IE07228/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	17 373.45		12 301.20	
O0001/IE07229/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	15 676.50			
O0001/IE07230/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	2 064 264.84		1 989 003.10	
O0001/IE07231/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	285 600.00		282 200.00	
O0001/IE07235/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	18 749.64		18 204.12	

Account	Account Type	Debits	Credits	PY Debits	PY Credits
O0001/E07240/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	<u>23 959.80</u>		21 682.80	
O0001/E07241/F0041/X044/R0105/001/EXEC	4800 - Remuneration of Councillors	<u>31 067.34</u>		38 321.52	
O0001/E07587/F0001/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>9 202.90</u>		34 886.26	
O0001/E07587/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>3 963 505.04</u>		3 912 955.40	
O0001/E07606/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>2 360 553.80</u>		1 950 160.25	
O0001/E07625/F2496/X049/R0106/001/FIN	4400 - Depreciation and Amortisatic	<u>451 735.55</u>		401 702.92	
O0001/L53991/F0041/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>188 907.03</u>	782 980.78	
O0001/L54011/F0041/X006/R0105/001/CONTRA	9710 - Trade and Other Payable Ex		<u>300.00</u>		
O0001/L54011/F0041/X008/R0105/001/CONTRA	9710 - Trade and Other Payable Ex		<u>300.00</u>		
O0006-10/E00815/F0041/X053/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>30 127.36</u>			
O0006-2/E00677/F0041/X046/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>49 620.00</u>		24 490.00	
O0006-3/E00754/F0041/X045/R0106/001/MMO	4710 - Operational Cost [Expenditur			20 000.00	
O0006-4/E00677/F0041/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	<u>5 782.00</u>		1 800.00	
O0006-5/E00677/F0041/X081/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>12 119.00</u>			
O0006-6/E00144/F0041/X081/R0106/001/MMO	4710 - Operational Cost [Expenditur	<u>9 548.88</u>			
O0006-6/E00677/F0041/X081/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>4 620.00</u>			
O0006-6/E00815/F0041/X081/R0106/001/MMO	4710 - Operational Cost [Expenditur	<u>94 837.20</u>		54 653.44	
O0006-7/E00815/F0041/X081/R0106/001/MMO	4710 - Operational Cost [Expenditur			25 806.70	
O0011-3/E00694/F0041/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	<u>288 900.00</u>			
O0011-3/E00847/F0041/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	<u>156 175.82</u>			
O0016-1/E00534/F0041/X049/R0106/001/CONTRA	4600 - Inventory Consumed [Expenc	<u>167 198.41</u>		33 697.15	
O0018-1/E00021/F0041/X046/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>3 854.68</u>		6 498.83	
O0018-2/E00844/F0041/X052/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>280 960.00</u>		180 000.00	
O0018-2/E00844/F0041/X063/R0105/001/CORP	4200 - Contracted Services [Expenc				10 960.60
O0021-1/E00677/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc			9 000.00	
O0021-3/E00754/F0041/X153/R0106/001/COMM	4710 - Operational Cost [Expenditur	<u>31 970.00</u>			
O0021-4/E00847/F0041/X153/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>6 992.00</u>			
O0022-1/E00835/F0041/X049/R0106/001/FIN	4200 - Contracted Services [Expenc	<u>731 210.31</u>			
O0022-1/E00835/F1177/X049/R0106/001/FIN	4200 - Contracted Services [Expenc	<u>174 956.52</u>		342 630.43	
O0022-10/E00847/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>325 000.00</u>		820 000.00	
O0022-12/E00847/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>522 500.00</u>		650 000.00	
O0022-13/E00847/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>630 000.00</u>		430 000.00	
O0022-14/E00677/F0041/X019/R0106/001/COMM	4200 - Contracted Services [Expenc			3 600.00	
O0022-9/E00694/F0041/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	<u>61 565.22</u>			
O0022-9/E00830/F0041/X049/R0106/001/FIN	4200 - Contracted Services [Expenc	<u>240 000.00</u>		376 007.13	
O0022-9/E00847/F0041/X049/R0105/001/FIN	4200 - Contracted Services [Expenc	<u>435 200.06</u>		535 451.26	
O0025-2/E00025/F0041/X098/R0105/001/EDP	4200 - Contracted Services [Expenc			390 585.07	
O0025-7/E00677/F0041/X101/R0106/001/EDP	4200 - Contracted Services [Expenc	<u>26 000.00</u>		18 500.00	
O0025-8/E00677/F0041/X101/R0106/001/EDP	4200 - Contracted Services [Expenc	<u>26 000.00</u>			
O0029-3/E00016/F0041/X063/R0105/001/CORP	4200 - Contracted Services [Expenc			10 960.60	
O0029-4/E00018/F0041/X054/R0105/001/MMO	4200 - Contracted Services [Expenc	<u>21 001.20</u>		10 500.00	
O0762-1/E00679/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>102 905.25</u>			
O0968-1/E00649/F0041/X116/R0106/001/TECH	4200 - Contracted Services [Expenc	<u>127 850.00</u>		575 964.00	
O1217-2/E00754/F0041/X098/R0106/001/EDP	4710 - Operational Cost [Expenditur			149 450.00	
O1217-3/E00667/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			10 000.00	
O1217-3/E00677/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			17 000.00	
O1218-1/E00571/F0041/X098/R0106/001/EDP	4710 - Operational Cost [Expenditur	<u>87 250.00</u>			
O1218-1/E00677/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			22 500.00	
O1224-2/E00632/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			15 515.50	

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O1231-1/IE00060/F0041/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	163 816.40			
O1231-1/IE00672/F1177/X049/R0106/001/FIN	4200 - Contracted Services [Expenc	60 000.00			
O1232-10/IE00059/F0041/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	83 599.14			
O1232-10/IE00059/F1177/X049/R0105/001/FIN	4710 - Operational Cost [Expenditur	6 371.30		75 923.31	
O1232-7/IE00143/F0047/X049/R0106/001/FIN	4710 - Operational Cost [Expenditur	13 434.78		11 600.00	
O1232-7/IE01581/F1177/X049/R0106/001/FIN	4710 - Operational Cost [Expenditur	22 369.57		18 035.00	
O1232-8/IE00019/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc			66 965.48	
O1232-8/IE00060/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	30 577.18		48 848.26	
O1232-8/IE00143/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	2 446.53		2 826.09	
O1232-8/IE01581/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur	20 478.61		12 662.59	
O1234-1/IE00604/F0041/X132/R0106/001/COMM	4710 - Operational Cost [Expenditur			29 138.00	
O1234-1/IE00695/F0041/X132/R0106/001/COMM	4200 - Contracted Services [Expenc	204 927.54		204 927.52	
O1234-1/IE00738/F0041/X132/R0106/001/CONTRA	4600 - Inventory Consumed [Expens	155 312.69		3 300.00	
O1234-5/IE00677/F0041/X132/R0106/001/COMM	4200 - Contracted Services [Expenc	29 150.00			
O1234-5/IE00754/F0041/X132/R0106/001/COMM	4710 - Operational Cost [Expenditur	24 000.00			
O1236-2/IE00571/F0041/X096/R0106/001/MMO	4710 - Operational Cost [Expenditur			100 000.00	
O1236-2/IE00628/F0041/X096/R0106/001/MMO	4200 - Contracted Services [Expenc			80 000.00	
O1236-2/IE00677/F0041/X096/R0106/001/MMO	4200 - Contracted Services [Expenc	29 895.00		28 900.00	
O1236-2/IE00703/F0041/X096/R0106/001/MMO	4200 - Contracted Services [Expenc			159 600.00	
O1236-2/IE00754/F0041/X096/R0106/001/MMO	4710 - Operational Cost [Expenditur			50 000.00	
O1239-1/IE00754/F0041/X054/R0106/001/MMO	4710 - Operational Cost [Expenditur	58 500.00			
O1239-1/IE00772/F0041/X054/R0105/001/MMO	4710 - Operational Cost [Expenditur	30 000.00		189 000.00	
O1239-3/IE00628/F0041/X054/R0106/001/MMO	4200 - Contracted Services [Expenc			29 500.00	
O1239-3/IE00754/F0041/X054/R0106/001/MMO	4710 - Operational Cost [Expenditur	51 050.00			
O1240-11/IE00677/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	5 760.00		4 200.00	
O1240-14/IE00754/F0041/X045/R0106/001/MMO	4710 - Operational Cost [Expenditur	57 000.00		58 700.00	
O1240-19/IE00754/F0041/X045/R0106/001/MMO	4710 - Operational Cost [Expenditur	57 950.00			
O1240-3/IE00677/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc			30 000.00	
O1240-8/IE00632/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc			99 300.00	
O1240-9/IE00667/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc			10 000.00	
O1240-9/IE00677/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	11 800.00			
O1242-4/IE00604/F0041/X008/R0106/001/COMM	4710 - Operational Cost [Expenditur			29 000.00	
O1243-6/IE00677/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	55 000.00		27 850.00	
O1243-7/IE00534/F0041/X008/R0106/001/CONTRA	4600 - Inventory Consumed [Expens	22 500.00			
O1246-1/IE01321/F0041/X051/R0106/001/CORP	5400 - Transfers and Subsidies [Ex]	238 410.00		306 031.13	
O1247-1/IE00677/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	20 250.00		13 575.60	
O1249-2/IE00697/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc	180 900.00			
O1249-3/IE00672/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			99 500.00	
O1249-4/IE00677/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			24 000.00	
O1249-5/IE00703/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc	29 400.00		24 000.00	
O1252-3/IE00667/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	15 000.00			
O1252-3/IE00677/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	40 500.00		27 220.00	
O1252-3/IE00754/F0041/X008/R0106/001/COMM	4710 - Operational Cost [Expenditur	29 987.50			
O1255-1/IE00677/F0041/X024/R0106/001/COMM	4200 - Contracted Services [Expenc	5 480.00		11 900.00	
O1264-14/IE00008/F0041/X053/R0105/001/CORP	4200 - Contracted Services [Expenc			22 560.35	
O1265-2/IE00754/F0041/X019/R0106/001/COMM	4710 - Operational Cost [Expenditur			28 100.00	
O1265-2/IE01321/F0041/X019/R0106/001/COMM	5400 - Transfers and Subsidies [Ex]	30 000.00		787 044.00	
O1265-3/IE00754/F0041/X006/R0106/001/COMM	4710 - Operational Cost [Expenditur			28 800.00	
O1265-3/IE01317/F0041/X006/R0106/001/COMM	5400 - Transfers and Subsidies [Ex]	369 600.00		365 750.00	

<u>Account</u>	<u>Account_Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O1293-10/IE00571/F0041/X006/R0106/001/COMM	4710 - Operational Cost [Expenditur			28 350.00	
O1293-10/IE00667/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>20 000.00</u>			
O1293-10/IE00677/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>15 000.00</u>		29 925.00	
O1293-10/IE00847/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>45 000.00</u>			
O1293-12/IE00677/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>22 200.00</u>			
O1293-8/IE00694/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>52 000.00</u>			
O1299-4/IE00677/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>59 749.80</u>			
O1299-4/IE00847/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc			29 438.40	
O1299-4/IE00847/F0041/X051/R0106/001/CORP	4200 - Contracted Services [Expenc	<u>29 000.00</u>			
O1300-2/IE00144/F0041/X051/R0105/001/CORP	4710 - Operational Cost [Expenditur			1 451.48	
O1300-2/IE00144/F0041/X062/R0105/001/CORP	4710 - Operational Cost [Expenditur	<u>1 484.60</u>			
O1300-3/IE00840/F0041/X051/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>443 478.26</u>			
O1305-4/IE00667/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			9 000.00	
O1306-1/IE00703/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			16 000.00	
O1306-1/IE00754/F0041/X098/R0106/001/EDP	4710 - Operational Cost [Expenditur			105 000.00	
O1308-4/IE00571/F0041/X008/R0106/001/COMM	4710 - Operational Cost [Expenditur			95 000.00	
O1308-4/IE00667/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc			11 000.00	
O1308-4/IE00677/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>29 600.00</u>			
O1308-4/IE00703/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc			22 000.00	
O1308-4/IE00754/F0041/X008/R0106/001/COMM	4710 - Operational Cost [Expenditur			26 040.00	
O1308-5/IE00677/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>35 000.00</u>		78 600.00	
O1308-5/IE00703/F0041/X008/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>179 400.00</u>			
O1308-5/IE00754/F0041/X008/R0106/001/COMM	4710 - Operational Cost [Expenditur	<u>87 906.00</u>			
O1333-12/IE00571/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur			30 000.00	
O1333-12/IE00653/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>3 043.48</u>		6 000.00	
O1333-12/IE00667/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>9 600.00</u>		10 000.00	
O1333-12/IE00677/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>59 250.00</u>		54 750.00	
O1333-12/IE00703/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>69 980.00</u>		67 026.09	
O1333-13/IE00754/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur	<u>109 000.00</u>		110 700.00	
O1333-14/IE00060/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur	<u>49 632.00</u>			
O1333-16/IE00571/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur			29 800.00	
O1333-16/IE00677/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc			33 600.00	
O1333-28/IE00754/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur			48 347.82	
O1333-4/IE00571/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur	<u>18 500.00</u>			
O1333-5/IE00571/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur			29 500.00	
O1333-5/IE00653/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc			3 478.26	
O1333-5/IE00667/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc			10 000.00	
O1333-5/IE00677/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc			64 200.00	
O1333-5/IE00703/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc			39 600.00	
O1333-6/IE00703/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc			24 000.00	
O1333-6/IE00754/F0041/X125/R0106/001/COMM	4710 - Operational Cost [Expenditur			47 070.00	
O1333-9/IE00703/F0041/X125/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>39 850.00</u>			
O1350-1/IE00567/F0041/X081/R0106/001/MMO	4710 - Operational Cost [Expenditur	<u>197 680.82</u>		98 011.20	
O1350-1/IE00685/F0041/X081/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>107 367.60</u>		356 630.16	
O1350-2/IE00694/F0041/X056/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>9 000.00</u>			
O1354-2/IE00583/F0041/X098/R0106/001/EDP	4710 - Operational Cost [Expenditur			98 850.00	
O1354-2/IE00667/F0041/X098/R0106/001/EDP	4200 - Contracted Services [Expenc			10 000.00	
O1358-3/IE00628/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>24 500.00</u>		11 000.00	
O1358-3/IE00677/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>78 250.00</u>		8 550.00	

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
O1358-4/IE00632/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc	<u>39 000.00</u>			
O1358-4/IE00671/F0041/X045/R0106/001/MMO	4200 - Contracted Services [Expenc			29 600.00	
O1370-10/IL53985/F0786/X032/R3710/001/TECH	9710 - Trade and Other Payable Ex		<u>252 610.17</u>		
O1370-11/IE00634/F0041/X032/R0106/001/TECH	4200 - Contracted Services [Expenc	<u>1 037 756.29</u>			
O1370-11/IL07028/F0786/X032/R0106/001/TECH	9720 - Trade and Other Payable No		<u>5 689 000.00</u>		
O1370-11/IL07029/F0786/X032/R0106/001/TECH	9720 - Trade and Other Payable No	<u>12 917 275.68</u>			
O1370-11/IL53986/F0786/X032/R0106/001/CONTRA	9710 - Trade and Other Payable Ex		<u>103 775.63</u>		
O1370-11/IL53986/F0786/X032/R0106/001/TECH	9710 - Trade and Other Payable Ex		<u>884 812.50</u>		
O1444-16/IE00847/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc			29 000.00	
O1444-17/IE00571/F0041/X006/R0106/001/COMM	4710 - Operational Cost [Expenditur	<u>152 956.52</u>		172 000.00	
O1444-17/IE00703/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>30 000.00</u>		56 000.00	
O1444-17/IE00847/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>45 000.00</u>		24 950.00	
O1444-19/IE00677/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>29 750.00</u>		48 000.00	
O1444-19/IE00703/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc			45 000.00	
O1444-7/IE00703/F0041/X006/R0106/001/COMM	4200 - Contracted Services [Expenc	<u>30 000.00</u>			
O1562-4/IE00650/F0041/X052/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>13 649.00</u>		25 789.48	
O1562-5/IE00650/F0041/X116/R0105/001/TECH	4200 - Contracted Services [Expenc			25 927.50	
O1565-2/IE00651/F0041/X046/R0106/001/CORP	4200 - Contracted Services [Expenc	<u>531 381.16</u>		427 264.58	
O1565-4/IE00651/F0041/X050/R0105/001/CORP	4200 - Contracted Services [Expenc	<u>940 206.23</u>			
O2774-1/IE00649/F0041/X063/R0105/001/CORP	4200 - Contracted Services [Expenc			21 700.00	
O3523-1/IE00649/F0041/X046/R0106/001/CORP	4200 - Contracted Services [Expenc			23 000.00	
O3612/IR007141/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Rt			12 681.90	
O3612/IR007144/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Rt	<u>4 851.63</u>		59 437.51	
O3612/IR007145/F2496/X049/R0105/001/FIN	3100 - Property Rates by Usage [Rt	<u>603 258.60</u>		730 246.28	
O3612/IR007148/F2496/X049/R0106/001/FIN	3100 - Property Rates by Usage [Rt			2 856.73	
Totals		2 877 654 289.58	2 877 654 289.09	1 935 796 823.08	1 935 796 823.08



Investment register as at 30 September 2025.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

INVESTMENT AND INTEREST REGISTER FOR 2025 2026

BANK	ACCOUNT NUMBER	RATES	CAPITAL AMOUNT INVESTED B.O.Y	TOTAL DEPOSITS	TOTAL WITHDRAWALS	INTEREST EARNED	TOTAL AMOUNT INVESTED
CEB BANK							
CALL ACCOUNT	9123945833		293 807.16	15 000 000.00	13 000 000.00	80 738.90	2 374 546.06
CALL ACCOUNT	9345892694		760 023.66	-	-	11 417.49	771 441.15
FIXED DEPOSIT	2073633680		10 647 918.07	-	-	213 171.32	10 861 089.39
							14 007 076.60
							Amount to be Inlised
FIRST NATIONAL BANK							
CALL ACCOUNT	62087920635		1 024 561.60	10 000 000.00	5 000 265.50	119 639.79	6 143 935.89
			1 024 561.60	10 000 000.00	5 000 265.50	119 639.79	6 143 935.89
							6 143 935.89
STANDARD BANK							
CALL ACCOUNT	056681019-001		1 915 290.01	10 000 000.00	-	184 548.02	12 099 838.03
RETAIL CALL ACCOUNT	056681019-011		549 642.59	-	-	10 016.99	559 659.58
FIXED DEPOSIT	056681019-047		-	-	-	-	-
RETAIL CALL ACCOUNT	056681019-030		439 063.00	-	-	8 001.73	447 064.73
CALL ACCOUNT	056681019-033		4 272 580.12	-	-	77 865.88	4 350 446.00
			7 176 575.72	10 000 000.00	-	260 432.62	17 457 008.34
							17 457 008.34
INVESTEC BANK							
CALL ACCOUNT	1100 463139 502		1 944 856.70	17 000 000.00	4 000 000.00	258 121.17	15 202 977.87
FIXED DEPOSIT	1 100 463 139 453		18 248 835.31	-	-	341 228.22	18 590 063.53
FIXED DEPOSIT	1100 463139 452	7.20%	17 304 846.06	-	-	323 576.92	17 628 422.98
			37 498 538.07	17 000 000.00	4 000 000.00	922 926.31	51 421 464.38
							51 421 464.38
							Amount to be Inlised
NEDBANK							
CALL ACCOUNT	03768 1149922001	6.00%	17 338 811.59	30 000 000.00	23 400 000.00	328 783.16	24 267 594.75
FIXED DEPOSIT	03768 1149922003		395 187.23	-	-	4 763.15	399 950.38
			17 733 998.82	30 000 000.00	23 400 000.00	333 546.31	24 667 525.13
							24 667 525.13
							Amount to be Inlised
TOTAL INVESTMENTS			75 135 403.10	82 000 000.00	45 400 265.50	1 961 872.74	113 687 010.34
							113 687 010.34

Ledger balance 30/09/2025

PREPARED BY: ACCOUNTANT INCOME

DATE: 23/10/25

CHECKED BY: MANAGER: REVENUE

DATE: 2025/10/03

REVIEWED BY: CFO

DATE: 9/10/25



Grant register as at 30 September 2025.

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Ndwedwe Local Municipality KZN 293									
Grant Details 2025/2026									
Month	Ref No.	Expenditure		Month	Ref No.	Opening	Roll Over	Balance	
SEPTEMBER		Total	VAT						
ARTS AND CULTURE (D0001/IL093089/F13636/X024/R0105/001/CONTRA)									
				01	JV	-			
Library Grant Staff (Salaries and Allowances)	JV	174 028.05	-						
Cyber Cadet Library Grant (Medical Aid)	JV	15 509.35							
Cyber Cadet Library Grant (Provident Fund and	JV	37 568.75							
Cyber Cadet Library Grant (UIF)	JV	1 062.72							
Cyber Cadet Library Grant (S.D.L)	JV	1 926.60							
Cyber Cadet Library Grant (Library Grant)	JV	75.30							
Bargaining Council (Library Grant)	JV	14 964.30							
Library Grant Staff (Overtime)	JV	174 028.05	-						
Library Grant Staff (Salaries and Allowances)	JV	15 509.35							
Cyber Cadet Library Grant (Medical Aid)	JV	37 568.75							
Cyber Cadet Library Grant (Provident Fund and	JV	1 062.72							
Cyber Cadet Library Grant (UIF)	JV	1 944.89							
Cyber Cadet Library Grant (S.D.L)	JV	75.30							
Cyber Cadet Library Grant (Library Grant)	JV	16 794.50							
Bargaining Council (Library Grant)	JV	175 279.77	-						
Library Grant Staff (Overtime)	JV	15 509.35							
Library Grant Staff (Salaries and Allowances)	JV	37 897.31							
Cyber Cadet Library Grant (Medical Aid)	JV	1 062.72							
Cyber Cadet Library Grant (Provident Fund and	JV	1 998.04							
Cyber Cadet Library Grant (UIF)	JV	75.30							
Cyber Cadet Library Grant (S.D.L)	JV	20 973.15	-						
Cyber Cadet Library Grant (Library Grant)	JV	744 914.27	-						
Bargaining Council (Library Grant)	JV								
Library Grant Staff (Overtime)	JV								
Kwaloshe Tourism Project (D0001/IL092985/F13626/X097/R3705/001/EDP)									
						97.47			
						97.47			
Access Roads MIG (D0001/IL07049/F0791/X099/R0105/001/CONTRA)									
MIG				01	JV	10 000 000.00			
DISASTER MANAGEMENT CENTRE - PHASE 2									
DISASTER MANAGEMENT CENTRE-PHASE 01	EFT	2 060 167.50	268 717.50						
DISASTER MANAGEMENT CENTRE-PHASE 01	EFT	1 938 473.50	252 844.37						
DISASTER MANAGEMENT CENTRE-PHASE 01	EFT	228 907.50	29 857.50						
DISASTER MANAGEMENT CENTRE - PHASE 2									
DISASTER MANAGEMENT CENTRE-PHASE 02	EFT	2 050 645.50	267 475.50						
DISASTER MANAGEMENT CENTRE-PHASE 02	EFT	227 849.50	29 719.50						
UPGRADING OF NDW REGIONAL SPORTFIELD									
UPGRADING OF NDW REGIONAL SPORTFIELD 02	EFT	761 012.50	99 262.50						
UPGRADING OF NDW REGIONAL SPORTFIELD 02	EFT	801 222.04	104 507.22						
UPGRADING OF NDW REGIONAL SPORTFIELD 02	EFT	84 556.94	11 029.17						
744 914.27 - 744 914.27									
896 669.28									
97.47									
97.47									

Grant Details 2025/2026

Grand Total

Signed: _____

signed

Signed: _____

Signed: _____



2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.



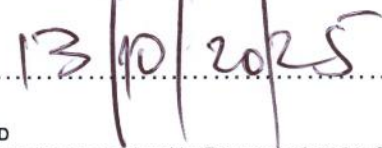
2025/2026 Financial Year Budget Assessment - C
Schedules as at 30 September 2025
Municipal Manager's quality certification

I, **SDG Khuzwayo**, the Municipal Manager of Ndwedwe Local Municipality, hereby certify that the Monthly Budget Assessment ending 30 September 2025 has been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act.

SDG Khuzwayo

The Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature 

Date 

LEGEND

- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
- B. Items: Items to be resolved (finalised) by Exco under delegated powers.
- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
- D. Items: Confidential matters considered and resolved by Exco under delegated powers.