

NDWEDWE LOCAL MUNICIPALITY

SECTION 52(d) REPORT FOR THE FIRST QUARTER OF 2024/2025 FINANCIAL YEAR

To : **Council**
Compiled by : **The office of the Chief Financial Officer**
Reference No. :
Routing
Portfolio : 22 October 2024
Exco : 24 October 2024
Council : October 2024

PURPOSE:

To table the 2024/2025 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 (**2024/2025 Financial year first Quarter**) to exercise its oversight role.

ATTACHEMENT

- 2024/2025 financial year Section 52(d) Report for the first quarter.

FINANCE PORTFOLIO RECOMMENDATIONS

1. **THAT** the September 2024/2025 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 2024/2025 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 2023/2024 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:

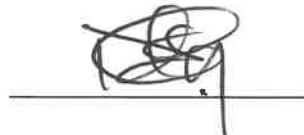


MR XNE HLEKWANE
CFO

LEGEND

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Supported and Submitted by:



MR S.D.G KHUZWAYO
MUNICIPAL MANAGER



2024/2025 FINANCIAL YEAR

FIRST QUARTER OF BUDGET AND PERFORMANCE ASSESSMENT REPORT

LEGEND

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LEGEND

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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 2024 for 2024/2025 financial year for you to play your oversight role.

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- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

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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 2024/2025 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.
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1.3 EXECUTIVE SUMMARY

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 2024

Monthly Budget Statement Summary as of 30 September 2024									
Description	2022/23	Budget Year 2023/24							
	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)	249 601	261 629	–	2 838	111 046	65 407	45 639	70%	261 629
Total Operational Expenditure	282 176	261 561	–	30 722	62 825	65 390	(2 566)	-4%	261 561
Surplus/(Deficit)	(32 575)	68	–	(27 885)	48 222	17	48 205	3	68
Transfers and subsidies - capital (monetary allocations)	44 349	34 473	–	501	9 815	8 618	1 197	0	34 473
Transfers and subsidies - capital (in-kind)	7	–	–	–	–	–	–	–	–
Total Capital Expenditure	85 780	41 194	–	1 693	12 142	10 298	1 844	0	41 194

Revenue

The above table shows the first quarter of 2024/2025 financial year, and the municipality shows an over recognition/collection of R45.6 million when compared to the year-to-date budget of R65.4 million and the reasons for this variance will follow below.

Operational Expenditure

On the other hand, the actual expenditure of the municipality for the first quarter of the 2024/2025 financial year shows an under-recognition variance of R2.6 million and the reasons for this variance will be discussed in detail later in this report.

Capital Expenditure

The capital expenditure shows the over expenditure of R1.8 million as at the end of the first quarter of 2024/2025 financial year. The reason for this variance will be detailed later in this report.

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For the purposes of this report, the operating budget will be discussed under the following broad headings:

- **Revenue; and**
- **Expenditure**

Table 2: Financial performance for the first quarter of 2024/2025 financial year (Revenue)

Financial performance for the first quarter of 2024/2025 financial year (Revenue)									
Description	2022/23	Budget Year 2023/24							
	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	598	715	-	54	163	179	(16)	-9%	715
Sale of Goods and Rendering of Services	12 266	11 763	-	2	10	2 941	(2 931)	-100%	11 763
Agency services	185	200	-	-	32	50	(18)	-36%	200
Interest from Current and Non Current Assets	9 767	12 000	-	493	2 955	3 000	(45)	-2%	12 000
Rental from Fixed Assets	622	765	-	52	154	191	(37)	-19%	765
Licence and permits	19	20	-	0	2	5	(3)	-68%	20
Operational Revenue	5 026	1 650	-	5	149	413	(264)	-64%	1 650
Non-Exchange Revenue	-	-	-	-	-	-	-		-
Property rates	18 988	21 990	-	1 345	18 136	5 497	12 638	230%	21 990
Transfers and subsidies - Operational	200 980	211 327	-	766	89 113	52 832	36 281	69%	211 327
Interest	1 150	1 200	-	119	333	300	33	11%	1 200
Total Revenue (excluding capital transfers and contributions)	249 601	261 629	-	2 838	111 046	65 407	45 639	70%	261 629

DISCUSSION

The first quarter budgeted operating revenue for 2024/2025 financial year was R65.4 million. The actual revenue recognised as at 30 September 2024 amounts to R111 million which implies that the municipality has realised an over recognition of R45.6 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:

LEGEND

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- C. Items: Confidential matter considered by Exco and referred to Council for resolution.
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The council to note that only material variance will be discussed in this report and only variances of R200 thousands and above that will be discussed.

Revenue from Exchange

Service Charges- Waste Management

- Service Charges- Waste Management show a under recognition of R16 thousand as at the end of the first quarter of 2024/2025 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.

Sale of Goods and Rendering of Services

- Sale of Goods and Rendering of Services shows a negative variance of R2.9 million as at 30 September 2024.
- This variance is attributed to the delay in spending the INEP grant which falls within this revenue category in terms of GRAP 109.
- The procurement for the projects funded by the INEP is at the advance stage hence it is anticipated that once the projects are full implemented the expenditure will improve which will subsequently improve the revenue recognised as a result the variance will start to go down.

Agency Services

- Agency Services show a under recognition of R18 thousand as at the end of the first quarter of 2024/2025 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 R45 thousand as at the end of the first quarter of 2024/2025 financial year.

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- 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 264 thousand as at 30 September 2024. The most contributing factor to this variance is the Skills Development Levy Refund item which show low recognition than anticipated during the compilation of the annual budget. The monitoring of this line item will continue, if it prove that the budget might not be recognised full by 30 June 2025 the adjustment budget will be recommended during the mid term review assessment in terms of section 72 of the Municipal Finance Management Act.

Revenue from non-exchange

Property rates

- Property rates show an over-recognition of R12.6 million as at the end of September 2024.
- 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 R36.3 million as at 30 September 2024, 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.

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

- Interest earned from Receivables shows an over recognition of R33 thousands as at 30 September 2024.

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- 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 2024/2025 financial year (expenditure)

Financial performance for the first quarter of 2024/2025 financial year (expenditure)									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Expenditure By Type									
Employee related costs	79 259	88 862	–	6 447	19 387	22 216	(2 829)	-13%	88 862
Remuneration of councillors	15 973	15 934	–	1 266	3 842	3 984	(142)	-4%	15 934
Inventory consumed	2 033	1 820	–	105	167	455	(288)	-63%	1 820
Debt impairment	1 781	900	–	2 611	2 611	225	2 386	1061%	900
Depreciation and amortisation	56 685	29 300	–	8 286	8 286	7 325	961	13%	29 300
Interest	6	–	–	–	0	–	0	#DIV/0!	–
Contracted services	72 604	74 420	–	4 429	14 523	18 605	(4 083)	-22%	74 420
Transfers and subsidies	4 498	3 800	–	1 042	1 617	950	667	70%	3 800
Operational costs	43 597	46 524	–	6 536	12 392	11 631	761	7%	46 524
Losses on Disposal of Assets	5 740	–	–	–	–	–	–		–
Total Expenditure	282 176	261 561	–	30 722	62 825	65 390	(2 566)	-4%	261 561

DISCUSSION

The first quarter budgeted operating expenditure for the 2024/2025 financial year was R65.4 million. The actual expenditure recognised as at 30 September 2024 was R62.8 million which implies that the municipality has realised an underspending variance of R2.6 million 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:

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

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- A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
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The employee related costs

- The employee related costs show a negative variance or savings of almost R2.8 million as at the end of September 2024.
- 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 factors to this variance.
- Hence is it 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 R142 thousands as at the end of September 2024.
- The variance is attributed to the budget made for possible increase in the council remunerations which is yet to be implemented hence the variance is anticipated to be eliminated once the increases have been implemented if the municipality receive a formal communication to do so from CoGTA.

Inventory consumed.

- Inventory consumed has reported a negative variance of R288 thousands as at 30 September 2024.
- The variance is due to low demand for issuing of stock from stores hence, the variance will be lower as the more stock being issued in the next coming months.

Debt impairment:

- Debt impairment revealed an overspending of R2.4 million as of 30 September 2024.

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- The variance is due changes in credit control policy from calculating the debt impairment using the 2% across all categories to using days for all outstanding debts.
- These changes were done after the budget was already approved hence the budgets seems to be understated due to these changes. The variance will be eliminated after the adjustment budget since the municipality will have to do adjustment to top up this expenditure category in line with the amended credit control policy.

Depreciation & asset impairment

- Depreciation & asset impairment closed off with a negative variance of R961 thousand as at 30 September 2024.
- 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 R4.1 million as at 30 September 2024.
- The most contributing factor to this variance is the budget related to INEP grant projects which as at 30 September 2024 was supposed to be at R2.9 million expenditure but due to delay in implementing these projects it still have a zero expenditure as at under the review quarter.

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- The rest of the factors is attributed to projects budgeted which are yet to be implemented due to timing of the implementation date of those projects which is after date of the under-review period.
- Hence, it is expected that the variance will reduce as the year progress once all projects budgeted under this expenditure item are implemented.

Transfers and subsidies:

- Transfers and subsidies revealed an overspending of R667 thousands as at 30 September 2024.
- The variance is because of the implementation of some item budgeted under this expenditure category in advance than anticipated but the overall expenditure is still within the approved budget. This item is related to disaster management relief programme where the bulk of the budget has been used now than what was anticipated due to the demand for needy beneficiaries that were affected by the disaster in the past few months.
- However, the variance is anticipated to reduce as the year progresses.

Operational cost

- Other expenditure shows an overspending of R761 million as at 30 September 2024.
- 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.

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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 original approved R41.2 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 (MIG)**
- **Internally generated funds**

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Table 4: Capital Budget Funding Summary as at 30 September 2024

Capital Budget Funding Summary as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Funded by:									
National Government	36 178	29 977	–	62	8 610	7 494	1 116	15%	29 977
Provincial Government	2 609	–	–	–	–	–	–		–
District Municipality	–	–	–	–	–	–	–		–
Transfers recognised - capital	38 786	29 977	–	62	8 610	7 494	1 116	15%	29 977
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	46 994	11 217	–	1 631	3 532	2 804	728	26%	11 217
Total Capital Funding	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194

The above table illustrates the funding sources for capital expenditure.

Based on this report, it can be noted that the municipality has spent R8.6 million which amounts to 28.7% of the total MIG allocations VAT exclusive and R3.5 million or 31.3% of the internally funded projects.

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Table 5: Capital Expenditure per Standard Classification as at 30 September 2024

Capital Expenditure per Standard classification and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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	360	739	–	–	–	185	(185)	-100%	739
Vote 2 - Municipal Manager's Office	310	435	–	–	–	109	(109)	-100%	435
Vote 3 - Community and Social Services	3 711	3 870	–	30	846	967	(122)	-13%	3 870
Vote 4 - Corporate services	7 556	2 530	–	–	–	633	(633)	-100%	2 530
Vote 5 - Economic Development and Planning	1 258	287	–	–	–	72	(72)	-100%	287
Vote 6 - Technical Services	69 628	33 333	–	1 663	11 296	8 333	2 963	36%	33 333
Vote 7 - Executive and Council	2 957	–	–	–	–	–	–	–	–
Total Capital Expenditure	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194
Capital Expenditure - Functional Classification									
Governance and administration	11 183	3 704	–	–	–	926	(926)	-100%	3 704
Executive and council	3 267	435	–	–	–	109	(109)	-100%	435
Finance and administration	7 916	3 270	–	–	–	817	(817)	-100%	3 270
Community and public safety	3 711	3 870	–	30	846	967	(122)	-13%	3 870
Community and social services	3 711	3 870	–	30	846	967	(122)	-13%	3 870
Economic and environmental services	70 886	33 620	–	1 663	11 296	8 405	2 891	34%	33 620
Planning and development	44 300	32 463	–	62	9 695	8 116	1 579	19%	32 463
Road transport	26 585	1 157	–	1 601	1 601	289	1 312	454%	1 157
Total Capital Expenditure - Functional Classification	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194

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 2024 the Council has spent R12.1 million against the year-to-date budget of R10.3 million which implies that the municipality has realised a positive variance of just R1.8 million as at the end of first quarter of 2024/2025 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 includes the following departments.

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Capital Expenditure per Standard classification and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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 2 - Municipal Manager's Office	310	435	-	-	-	109	(109)	-100%	435

- **Municipal Manager Office** with a budget of R435 thousands for the purchase of Computer equipment, Loud hailer and furniture and office equipment.
- As of 30 September 2024, 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.

Governance and Administration – Finance & Administration

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

Capital Expenditure per Standard classification and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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 1 - Finance	360	739	-	-	-	185	(185)	-100%	739

- **Finance Department** with an annual budget of R739 thousand to purchase Furniture and office equipment and computers.
- As at 30 September 2024 the department has reported zero expenditure. The bulk of budget is for purchase of furniture for new offices for Finance department hence with the building still under construction the variance is anticipated to continue until the building is mostly ready for occupying where the furniture will be procured which will subsequently reduce the variance.

LEGEND

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- D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Capital Expenditure per Standard classification and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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	7 556	2 530	-	-	-	633	(633)	-100%	2 530

Corporate Services Department with a budget of R2.5 million to procure the following capital items:

- ❖ Furniture and Office Equipment
- ❖ Computer Equipment
- ❖ Refurbishment of council chamber
- ❖ Biometrics
- ❖ CCTV
- ❖ construction of 14 Guard Room
- ❖ Fencing of Municipal Offices
- ❖ Machinery (Metal detector)
- ❖ Pedestrian gate
- ❖ Finance Building Network Point
- ❖ Main Building boom gate replacement

- As of 30 September 2024, 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 and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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 3 - Community and Social Services	3 711	3 870	-	30	846	967	(122)	-13%	3 870

LEGEND

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- **Community Services Department** with a budget of R3.9 million to procure the following items:
 - Disaster and Emergency Services Establishment ward 15
 - Computer Equipment
 - Furniture and Office Equipment
 - Back Office Software
 - Fumblng zone for firearms
- As at the end of the first quarter, the department was expected to the R967 thousands, and it has managed to spend R846 thousand which implies that the department has realised a negative variance of just R122 thousand.
- This variance is attributed to the disaster project which has just began with one invoice being paid. It is anticipated that as the year progress the expenditure will increase which will subsequently reduce the variance.

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 and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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	1 258	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 2024, the department has reported no expenditure. The procurement process for items budgeted under this department is in progress

LEGEND

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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 and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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	69 628	33 333	–	1 663	11 296	8 333	2 963	36%	33 333

- **Technical Services Department** has a total capital budget of R33.3 million which includes the MIG funding of almost R30 million and internally funding of R3.4 million.
- As at 30 September 2024 the department has managed to spend R11.3 million against the year to date budget of R8.3 million as a result the positive variance of almost R3 million has been realised as at the end of September 2024.
- 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

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1.4 IN-YEAR BUDGET STATEMENT TABLES

The following tables are included as part of the 2024/2025 Budget and Performance Assessment:

C1 - S71 Monthly Budget Statement Summary

KZN293 Ndwedwe - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2022/23	Budget Year 2023/24							
	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	18 988	21 990	–	1 345	18 136	5 497	12 638	230%	21 990
Service charges	598	715	–	54	163	179	(16)	-9%	715
Investment revenue	9 767	–	–	–	–	–	–	–	–
	9 767	12 000	–	493	2 955	3 000	(45)	-2%	12 000
Other own revenue	210 481	226 925	–	945	89 793	56 731	33 062	58%	–
Total Revenue (excluding capital transfers and contributions)	249 601	261 629	–	2 838	111 046	65 407	45 639	70%	261 629
Employee costs	79 259	88 862	–	6 447	19 387	22 216	(2 829)	–	88 862
Remuneration of Councillors	15 973	15 934	–	1 266	3 842	3 984	(142)	–	15 934
	56 685	29 300	–	8 286	8 286	7 325	961	–	29 300
Interest	6	–	–	–	0	–	0	–	–
Inventory consumed and bulk purchases	2 033	1 820	–	105	167	455	(288)	–	1 820
	4 498	3 800	–	1 042	1 617	950	667	70%	3 800
Other expenditure	123 723	121 844	–	13 576	29 526	30 461	(935)	-3%	121 844
Total Expenditure	282 178	261 561	–	30 722	62 825	65 390	(2 566)	-4%	261 561
Surplus/(Deficit)	(32 575)	68	–	(27 885)	48 222	17	48 205	282592%	68
Transfers and subsidies - capital (monetary allocations)	44 349	34 473	–	501	9 815	8 618	1 197	14%	34 473
Transfers and subsidies - capital (in-kind)	7	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	11 781	34 541	–	(27 384)	58 037	8 635	49 402	572%	34 541
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	11 781	34 541	–	(27 384)	58 037	8 635	49 402	572%	34 541
Capital expenditure & funds sources									
Capital expenditure	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194
Capital transfers recognised	38 786	29 977	–	62	8 610	7 494	1 116	15%	29 977
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	46 994	11 217	–	1 631	3 532	2 804	728	26%	11 217
Total sources of capital funds	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194
Financial position									
Total current assets	91 038	101 296	–	–	144 515	–	–	–	101 296
Total non current assets	506 893	570 046	–	–	510 682	–	–	–	570 046
Total current liabilities	34 945	24 607	–	–	34 174	–	–	–	24 607
Total non current liabilities	3 734	3 365	–	–	3 734	–	–	–	3 365
Community wealth/Equity	559 252	643 369	–	–	617 289	–	–	–	643 369
Cash flows									
Net cash from (used) operating	219 517	64 593	–	(20 736)	51 779	26 709	(25 069)	-94%	64 593
Net cash from (used) investing	334 584	(47 373)	–	(1 693)	(12 142)	(11 843)	299	-3%	(47 373)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	657 405	76 360	–	–	111 034	74 006	(37 028)	-50%	76 360
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	1 921	(1 466)	16 394	487	357	348	4 000	29 126	51 168
Creditors Age Analysis									
Total Creditors	470	5	–	(15)	0	–	–	(0)	460

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

KZN293 Ndwedwe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
Description	2022/23	Budget Year 2023/24							
	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	233 402	171 931	–	2 163	78 467	42 983	35 484	83%	171 931
Executive and council	–	36 225	–	–	15 094	9 056	6 038	67%	36 225
Finance and administration	233 402	129 911	–	2 163	60 958	32 478	28 480	88%	129 911
Internal audit	–	5 796	–	–	2 415	1 449	966	67%	5 796
Community and public safety	5 005	29 602	–	218	12 087	7 401	4 686	63%	29 602
Community and social services	5 005	21 425	–	218	8 680	5 356	3 323	62%	21 425
Sport and recreation	–	5 848	–	–	2 437	1 462	975	67%	5 848
Public safety	–	2 329	–	–	970	582	388	67%	2 329
Economic and environmental services	43 109	74 342	–	501	26 428	18 586	7 842	42%	74 342
Planning and development	32 654	55 541	–	501	18 594	13 885	4 708	34%	55 541
Road transport	10 455	18 801	–	–	7 834	4 700	3 134	67%	18 801
Trading services	12 442	20 226	–	457	3 881	5 056	(1 176)	-23%	20 226
Energy sources	11 844	11 477	–	–	–	2 869	(2 869)	-100%	11 477
Waste management	598	8 749	–	457	3 881	2 187	1 693	77%	8 749
Total Revenue - Functional	293 957	296 102	–	3 339	120 862	74 026	46 836	63%	296 102
Expenditure - Functional									
Governance and administration	186 449	173 284	–	24 130	47 989	43 321	4 668	11%	173 284
Executive and council	53 060	36 225	–	3 056	9 917	9 056	860	10%	36 225
Finance and administration	133 389	131 263	–	20 755	37 288	32 816	4 472	14%	131 263
Internal audit	–	5 796	–	319	785	1 449	(664)	-46%	5 796
Community and public safety	24 556	29 796	–	3 071	5 986	7 449	(1 463)	-20%	29 796
Community and social services	20 899	21 619	–	2 549	4 652	5 405	(753)	-14%	21 619
Sport and recreation	3 657	5 848	–	449	1 115	1 462	(347)	-24%	5 848
Public safety	–	2 329	–	73	218	582	(364)	-63%	2 329
Economic and environmental services	53 612	39 169	–	2 979	7 050	9 792	(2 742)	-28%	39 169
Planning and development	18 766	20 368	–	1 846	4 433	5 092	(659)	-13%	20 368
Road transport	34 846	18 801	–	1 133	2 618	4 700	(2 083)	-44%	18 801
Trading services	17 559	19 311	–	542	1 800	4 828	(3 028)	-63%	19 311
Energy sources	11 844	11 477	–	–	–	2 869	(2 869)	-100%	11 477
Waste management	5 715	7 834	–	542	1 800	1 959	(159)	-8%	7 834
Total Expenditure - Functional	282 176	261 561	–	30 722	62 825	65 390	(2 566)	-4%	261 561
Surplus/ (Deficit) for the year	11 781	34 541	–	(27 384)	58 037	8 635	49 402	572%	34 541

LEGEND

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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	2022/23	Budget Year 2023/24							
	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	233 402	60 171	-	2 163	32 191	15 043	17 149	114.0%	60 171
Vote 2 - Municipal Manager's Office	-	31 057	-	-	12 940	7 764	5 176	66.7%	31 057
Vote 3 - Community and Social Services	5 603	33 542	-	272	13 593	8 386	5 208	62.1%	33 542
Vote 4 - Corporate services	-	65 673	-	-	27 072	16 418	10 654	64.9%	65 673
Vote 5 - Economic Development and Planning	-	13 701	-	-	5 709	3 425	2 284	66.7%	13 701
Vote 6 - Technical Services	54 953	72 199	-	904	21 122	18 050	3 073	17.0%	72 199
Vote 7 - Executive and Council	-	19 758	-	-	8 232	4 939	3 293	66.7%	19 758
Total Revenue by Vote	293 957	296 102	-	3 339	120 862	74 026	46 836	63.3%	296 102
Expenditure by Vote									
Vote 1 - Finance	76 884	60 823	-	13 132	17 883	15 206	2 678	17.6%	60 823
Vote 2 - Municipal Manager's Office	37 595	31 057	-	2 183	7 762	7 764	(2)	0.0%	31 057
Vote 3 - Community and Social Services	26 271	32 821	-	3 166	6 421	8 205	(1 784)	-21.7%	32 821
Vote 4 - Corporate services	56 505	65 673	-	7 201	18 601	16 418	2 183	13.3%	65 673
Vote 5 - Economic Development and Planning	14 042	13 701	-	1 229	2 556	3 425	(869)	-25.4%	13 701
Vote 6 - Technical Services	50 898	37 726	-	1 776	4 552	9 432	(4 880)	-51.7%	37 726
Vote 7 - Executive and Council	19 980	19 758	-	2 036	5 049	4 939	110	2.2%	19 758
Total Expenditure by Vote	282 176	261 561	-	30 722	62 825	65 390	(2 566)	-3.9%	261 561
Surplus/ (Deficit) for the year	11 781	34 541	-	(27 384)	58 037	8 635	49 402	572.1%	34 541

LEGEND

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

KZN293 Ndwedwe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
Description	2022/23	Budget Year 2023/24							
	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	598	715	-	54	163	179	(16)	-9%	715
Sale of Goods and Rendering of Services	12 266	11 763	-	2	10	2 941	(2 931)	-100%	11 763
Agency services	185	200	-	-	32	50	(18)	-36%	200
Interest earned from Receivables	(0)	-	-	-	-	-	-		-
Interest from Current and Non Current Assets	9 767	12 000	-	493	2 955	3 000	(45)	-2%	12 000
Rental from Fixed Assets	622	765	-	52	154	191	(37)	-19%	765
Licence and permits	19	20	-	0	2	5	(3)	-68%	20
Operational Revenue	5 026	1 650	-	5	149	413	(264)	-64%	1 650
Non-Exchange Revenue	-	-	-	-	-	-	-		-
Property rates	18 988	21 990	-	1 345	18 136	5 497	12 638	230%	21 990
Transfers and subsidies - Operational	200 980	211 327	-	766	89 113	52 832	36 281	69%	211 327
Interest	1 150	1 200	-	119	333	300	33	11%	1 200
Total Revenue (excluding capital transfers and contributions)	249 601	261 629	-	2 838	111 046	65 407	45 639	70%	261 629
Expenditure By Type									
Employee related costs	79 259	88 862	-	6 447	19 387	22 216	(2 829)	-13%	88 862
Remuneration of councillors	15 973	15 934	-	1 266	3 842	3 984	(142)	-4%	15 934
Inventory consumed	2 033	1 820	-	105	167	455	(288)	-63%	1 820
Debt impairment	1 781	900	-	2 611	2 611	225	2 386	1061%	900
Depreciation and amortisation	56 685	29 300	-	8 286	8 286	7 325	961	13%	29 300
Interest	6	-	-	-	0	-	0	#DIV/0!	-
Contracted services	72 604	74 420	-	4 429	14 523	18 605	(4 083)	-22%	74 420
Transfers and subsidies	4 498	3 800	-	1 042	1 617	950	667	70%	3 800
Operational costs	43 597	46 524	-	6 536	12 392	11 631	761	7%	46 524
Losses on Disposal of Assets	5 740	-	-	-	-	-	-		-
Total Expenditure	282 176	261 561	-	30 722	62 825	65 390	(2 566)	-4%	261 561
Surplus/(Deficit)	(32 575)	68	-	(27 885)	48 222	17	48 205		68
Transfers and subsidies - capital (monetary allocations)	44 349	34 473	-	501	9 815	8 618	1 197		34 473
Transfers and subsidies - capital (in-kind)	7	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	11 781	34 541	-	(27 384)	58 037	8 635			34 541

LEGEND

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

KZN293 Ndwendwe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September									
Vote Description	2022/23	Budget Year 2023/24							
	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	360	739	-	-	-	185	(185)	-100%	739
Vote 2 - Municipal Manager's Office	310	435	-	-	-	109	(109)	-100%	435
Vote 3 - Community and Social Services	3 711	3 870	-	30	846	967	(122)	-13%	3 870
Vote 4 - Corporate services	7 556	2 530	-	-	-	633	(633)	-100%	2 530
Vote 5 - Economic Development and Planning	1 258	287	-	-	-	72	(72)	-100%	287
Vote 6 - Technical Services	69 628	33 333	-	1 663	11 296	8 333	2 963	36%	33 333
Vote 7 - Executive and Council	2 957	-	-	-	-	-	-	-	-
Total Capital Expenditure	85 780	41 194	-	1 693	12 142	10 298	1 844	18%	41 194
Capital Expenditure - Functional Classification									
Governance and administration	11 183	3 704	-	-	-	926	(926)	-100%	3 704
Executive and council	3 267	435	-	-	-	109	(109)	-100%	435
Finance and administration	7 916	3 270	-	-	-	817	(817)	-100%	3 270
Community and public safety	3 711	3 870	-	30	846	967	(122)	-13%	3 870
Community and social services	3 711	3 870	-	30	846	967	(122)	-13%	3 870
Economic and environmental services	70 886	33 620	-	1 663	11 296	8 405	2 891	34%	33 620
Planning and development	44 300	32 463	-	62	9 695	8 116	1 579	19%	32 463
Road transport	26 585	1 157	-	1 601	1 601	289	1 312	454%	1 157
Total Capital Expenditure - Functional Classification	85 780	41 194	-	1 693	12 142	10 298	1 844	18%	41 194
Funded by:									
National Government	36 178	29 977	-	62	8 610	7 494	1 116	15%	29 977
Provincial Government	2 609	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 786	29 977	-	62	8 610	7 494	1 116	15%	29 977
Internally generated funds	46 994	11 217	-	1 631	3 532	2 804	728	26%	11 217
Total Capital Funding	85 780	41 194	-	1 693	12 142	10 298	1 844	18%	41 194

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C6 - Consolidated Monthly Budget Statement; Financial Position

KZN293 Ndwedwe - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	71 397	76 360	–	111 033	76 360
Trade and other receivables from exchange transactions	(24 319)	278	–	(24 179)	278
Receivables from non-exchange transactions	42 384	21 993	–	56 340	21 993
Inventory	220	330	–	364	330
VAT	1 088	–	–	688	–
Other current assets	268	2 335	–	268	2 335
Total current assets	91 038	101 296	–	144 515	101 296
Non current assets					
Property, plant and equipment	506 857	569 834	–	510 648	569 834
Heritage assets	21	21	–	21	21
Intangible assets	16	190	–	13	190
Other non-current assets	–	–	–	–	–
Total non current assets	506 893	570 046	–	510 682	570 046
TOTAL ASSETS	597 932	671 342	–	655 197	671 342
LIABILITIES					
Current liabilities					
Consumer deposits	2	–	–	11	–
Trade and other payables from exchange transactions	18 319	8 232	–	12 974	8 232
Trade and other payables from non-exchange transactions	4 467	121	–	9 057	121
Provision	2 540	8 071	–	2 467	8 071
VAT	9 617	8 182	–	9 666	8 182
Total current liabilities	34 945	24 607	–	34 174	24 607
Non current liabilities					
Provision	3 734	3 365	–	3 734	3 365
Total non current liabilities	3 734	3 365	–	3 734	3 365
TOTAL LIABILITIES	38 679	27 972	–	37 908	27 972
NET ASSETS	559 252	643 369	–	617 289	643 369
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	553 187	643 369	–	611 224	643 369
Reserves and funds	6 065	–	–	6 065	–
TOTAL COMMUNITY WEALTH/EQUITY	559 252	643 369	–	617 289	643 369

LEGEND

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C7 - Consolidated Monthly Budget Statement; Cash Flow

KZN293 Ndwedwe - Table C7 Monthly Budget Statement - Cash Flow - M03 September									
Description	2022/23	Budget Year 2023/24							
	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	14 856	18 691	-	74	1 908	7 267	(5 359)	-74%	18 691
Service charges	608	607	-	6	72	152	(79)	-52%	607
Other revenue	14 936	23 563	-	60	347	5 891	(5 544)	-94%	23 563
Transfers and Subsidies - Operational	209 675	211 327	-	-	88 586	52 832	35 754	68%	211 327
Transfers and Subsidies - Capital	35 654	45 950	-	-	14 932	11 488	3 444	30%	45 950
Interest	9 284	12 000	-	493	2 955	3 000	(45)	-2%	12 000
Payments									
Suppliers and employees	(206 464)	(243 746)	-	(21 369)	(57 021)	(52 969)	4 052	-8%	(243 746)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	-	(3 800)	-	-	-	(950)	(950)	100%	(3 800)
NET CASH FROM/(USED) OPERATING ACTIVITIES	78 549	64 593	-	(20 736)	51 779	26 709	(25 069)	-94%	64 593
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	(87 510)	(47 373)	-	(1 693)	(12 142)	(11 843)	299	-3%	(47 373)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(87 510)	(47 373)	-	(1 693)	(12 142)	(11 843)	299	-3%	(47 373)
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	(8 961)	17 220	-	(22 429)	39 637	14 866			17 220
Cash/cash equivalents at beginning:	80 357	59 140	-	-	71 397	59 140			59 140
Cash/cash equivalents at month/year end:	71 397	76 360	-	-	111 034	74 006			76 360

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PART 2

2.1 DEBTORS ANALYSIS

Table 6: Debtors Analysis as at 30 September 2024

KZN293 Ndwedwe - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September										
Description	Budget Year 2023/24									
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	1 507	(1 466)	16 247	229	241	241	1 441	23 863	42 302	26 014
Receivables from Exchange Transactions - Waste Management	93	-	30	28	10	10	58	135	364	241
Receivables from Exchange Transactions - Property Rental Debtors	106	-	30	20	12	1	25	308	502	366
Interest on Arrear Debtor Accounts	233	-	98	97	96	96	537	4 538	5 695	5 364
Other	(18)	-	(11)	114	(2)	-	1 940	282	2 306	2 334
Total By Income Source	1 921	(1 466)	16 394	487	357	348	4 000	29 126	51 168	34 320
2022/23 - totals only									-	-
Debtors Age Analysis By Customer Group										
Organs of State	142	(1 458)	15 047	6	6	6	61	8 531	22 341	8 610
Commercial	1 078	(8)	427	189	201	200	1 176	11 102	14 366	12 869
Households	52	-	30	14	14	14	80	2 448	2 652	2 570
Other	648	(0)	890	278	137	128	2 683	7 045	11 809	10 271
Total By Customer Group	1 921	(1 466)	16 394	487	357	348	4 000	29 126	51 168	34 320

- 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 R51.2 million as of 30 September 2024.
- 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 government department and commercial customer 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

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

- With that being said, the Department of Public Works is yet to make payment for their properties which are billed annually hence the outstanding balance is high, it is anticipated that once the department has made the payment the balance will reduce.

2.2 CREDITORS ANALYSIS

Table 7: Creditors Analysis as of 30 September 2024

KZN293 Ndwedwe - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September									
Description	Budget Year 2023/24								Total
	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	
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	128	-	-	(15)	-	-	-	(0)	113
Auditor General	-	-	-	-	0	-	-	-	0
Other	342	5	-	-	-	-	-	-	347
Total By Customer Type	470	5	-	(15)	0	-	-	(0)	460

- 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 R460 thousand as at the end of the first quarter of 2024/2025 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.

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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 2024

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	257	36	(13)		280
ABSA CALL ACCOUNT 93445892694	Months	CALL ACCOUNT	711	13			724
ABSA FIXED DEPOSIT 2068130142	Months	FIXED DEPOSIT	9 760	219	-		9 980
FNB CALL ACCOUNT 62087920635	Months	CALL ACCOUNT	530	202	(5 000)	15 000	10 732
STD CALL ACCOUNT 058681019 001	Months	CALL ACCOUNT	281	269	(8 500)	20 000	12 049
STD RETAIL CALL ACCOUNT 058681019-011	Months	RETAIL CALL ACCOUNT	505	14			519
STD FIXED DEPOSIT 058681019 013	Months	FIXED DEPOSIT	8 763	202			8 965
STD RETAIL CALL ACCOUNT 058681019-030	Months	RETAIL CALL ACCOUNT	403	11			415
STD CALL ACCOUNT 058681019-033	Months	CALL ACCOUNT	3 926	109			4 035
INVESTEC BANK CALL ACCOUNT 1100 463139 502	Months	CALL ACCOUNT	241	201	(8 000)	15 000	7 442
INVESTEC BANK FIXED DEPOSIT 1100 463139 451	Months	FIXED DEPOSIT	16 847	347			17 194
INVESTEC BANK FIXED DEPOSIT 1100 463139 452	Months	FIXED DEPOSIT	15 979	331			16 310
NEDBANK CALL ACCOUNT '37881149922001	Months	CALL ACCOUNT	109	481	(22 100)	30 000	8 490
NEDBANK FIXED DEPOSIT '37881149922002	Months	FIXED DEPOSIT	9 573	200			9 772
TOTAL INVESTMENTS AND INTEREST			67 885	2 634	(43 613)	80 000	106 906

- As of 30 September 2024, the municipality had R106.9 million in the investment portfolio which includes R2.6 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.

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2.4 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Table 9: Allocation and Grant Receipts and Expenditure for 2024/2025 Financial Year

KZN293 Ndwedwe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September									
Description	2022/23	Budget Year 2023/24							
	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:	198 976	209 234	-	-	88 586	52 309	36 277	69.4%	209 234
Expanded Public Works Programme Integrated Grant	1 760	2 067	-	-	516	517	(1)	-0.1%	2 067
Local Government Financial Management Grant	3 100	3 000	-	-	3 000	750	2 250	300.0%	3 000
Local Government Equitable Share	194 116	204 167	-	-	85 070	51 042	34 028	66.7%	204 167
Provincial Government:	5 004	2 093	-	-	-	523	(523)	-100.0%	2 093
Disaster Management Grant	3 000		-	-		-	-		
Provincialisation of libraries Grant	981	1 024				256	(256)	-100.0%	1 024
Community Library Services Grant	1 023	1 069				267	(267)	-100.0%	1 069
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total Operating Transfers and Grants	203 980	211 327	-	-	88 586	52 832	35 754	67.7%	211 327
<u>Capital Transfers and Grants</u>									
National Government:	43 104	34 473	-	-	10 342	8 618	1 724	20.0%	34 473
Municipal Infrastructure Grant (MIG)	32 654	34 473	-	-	10 342	8 618	1 724	20.0%	34 473
Municipal Disaster Relief Grant	10 450	-	-	-		-			-
Provincial Government:	-	-	-	-	-	-	-		-
[insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total Capital Transfers and Grants	43 104	34 473	-	-	10 342	8 618	1 724	20.0%	34 473
TOTAL RECEIPTS OF TRANSFERS & GRANTS	247 084	245 800	-	-	98 928	61 450	37 478	61.0%	245 800

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

Description	2022/23	Budget Year 2023/24							
	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:	198 976	209 234	–	549	88 487	52 309	36 178	69.2%	209 234
Expanded Public Works Programme Integrated Grant	1 760	2 067	–	403	1 231	517	714	138.2%	2 067
Local Government Financial Management Grant	3 100	3 000	–	146	2 186	750	1 436	191.4%	3 000
Local Government Equitable Share	194 116	204 167	–	–	85 070	51 042	34 028	66.7%	204 167
Provincial Government:	5 004	2 093	–	217	626	523	103	19.7%	2 093
Disaster Management Grant	3 000						–		
Provincialisation of libraries Grant	981	1 024		217	626	256	370	144.7%	1 024
Community Library Services Grant	1 023	1 069				267	(267)	-100.0%	1 069
District Municipality:	–	–	–	–	–	–	–		–
[insert description]							–		
Other grant providers:	–	–	–	–	–	–	–		–
Other Transfers Public Corporations	–						–		
[insert description]							–		
Total operating expenditure of Transfers and Grants:	203 980	211 327	–	766	89 113	52 832	36 281	68.7%	211 327
Capital expenditure of Transfers and Grants									
National Government:	43 104	34 473	–	501	9 815	8 618	1 197	13.9%	34 473
Municipal Infrastructure Grant (MIG)	32 654	34 473	–	501	9 815	8 618	1 197	13.9%	34 473
Municipal Disaster Relief Grant	10 450						–		
Provincial Government:	–	–	–	–	–	–	–		–
KwaZulu-Natal						–	–		–
[insert description]							–		
District Municipality:	–	–	–	–	–	–	–		–
[insert description]							–		
Other grant providers:	–	–	–	–	–	–	–		–
[insert description]							–		
Total capital expenditure of Transfers and Grants	43 104	34 473	–	501	9 815	8 618	1 197	13.9%	34 473
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	247 084	245 800	–	1 267	98 928	61 450	37 478	61.0%	245 800

- 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

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grants to the municipality. The expenditure on grants is also going well especial the MIG.

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	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	13 713	13 596	–	1 072	3 262	3 399	(137)	-4%	13 596
Pension and UIF Contributions	349	364	–	39	105	91	14	16%	364
Medical Aid Contributions	329	329	–	27	82	82	0	0%	329
Motor Vehicle Allowance	72	75	–	6	18	19	(0)	-3%	75
Cellphone Allowance	1 510	1 570	–	122	374	393	(19)	-5%	1 570
Sub Total - Councillors	15 973	15 934	–	1 266	3 842	3 984	(142)	-4%	15 934
% increase		-0.2%							-0.2%
Senior Managers of the Municipality									
Basic Salaries and Wages	3 012	4 682	–	410	1 415	1 171	245	21%	4 682
Pension and UIF Contributions	8	13	–	1	3	3	–		13
Medical Aid Contributions	231	228	–	27	81	57	24	43%	228
Motor Vehicle Allowance	867	1 308	–	186	339	327	12	4%	1 308
Cellphone Allowance	117	342	–	33	86	86	–		342
Sub Total - Senior Managers of Municipality	4 235	6 573	–	658	1 925	1 643	281	17%	6 573
% increase		55.2%							55.2%
Other Municipal Staff									
Basic Salaries and Wages	51 590	58 403	–	4 319	13 031	14 601	(1 570)	-11%	58 403
Pension and UIF Contributions	10 260	11 422	–	882	2 642	2 855	(213)	-7%	11 422
Medical Aid Contributions	3 568	3 499	–	300	906	875	31	4%	3 499
Overtime	620	697	–	111	119	174	(56)	-32%	697
Performance Bonus	3 593	4 213	–	–	73	1 053	(980)	-93%	4 213
Motor Vehicle Allowance	1 833	2 041	–	64	411	510	(99)	-19%	2 041
Housing Allowances	262	276	–	20	61	69	(8)	-12%	276
Other benefits and allowances	529	533	–	44	133	133	(1)	-1%	533
Payments in lieu of leave	783	1 039	–	48	87	260	(173)	-66%	1 039
Long service awards	745	165	–	–	–	41	(41)	-100%	165
Post-retirement benefit obligations	1 241	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff	75 024	82 289	–	5 790	17 462	20 572	(3 110)	-15%	82 289
% increase		9.7%							9.7%
Total Parent Municipality	95 232	104 797	–	7 713	23 228	26 199	(2 971)	-11%	104 797
TOTAL SALARY, ALLOWANCES & BENEFITS	95 232	104 797	–	7 713	23 228	26 199	(2 971)	-11%	104 797
% increase		10.0%							10.0%
TOTAL MANAGERS AND STAFF	79 259	88 862	–	6 447	19 387	22 216	(2 829)	-13%	88 862

- The above table illustrate the remuneration paid to municipal Councillors and municipal employees.
- Based on this report it can be noted that the municipality has spent a total of R23.2 million toward its councillors and employees, almost R3 million less than the target budget of R26.2 million.

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- The reasons for this negative variance can be viewed under section 1.3 of the Executive Summary above.

2.6 MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

- This report is tabled separately by PMS section.

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2.7 CAPITAL PROGRAMME PERFORMANCE

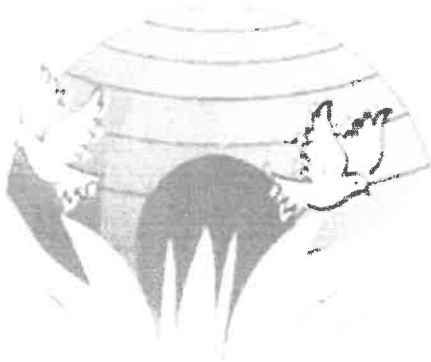
Table 11: Capital Programme Performance as at 30 September 2024

Capital Expenditure per Standard classification and per department as at 30 September 2024									
Vote Description	2022/23	Budget Year 2023/24							
	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	360	739	–	–	–	185	(185)	-100%	739
Vote 2 - Municipal Manager's Office	310	435	–	–	–	109	(109)	-100%	435
Vote 3 - Community and Social Services	3 711	3 870	–	30	846	967	(122)	-13%	3 870
Vote 4 - Corporate services	7 556	2 530	–	–	–	633	(633)	-100%	2 530
Vote 5 - Economic Development and Planning	1 258	287	–	–	–	72	(72)	-100%	287
Vote 6 - Technical Services	69 628	33 333	–	1 663	11 296	8 333	2 963	36%	33 333
Vote 7 - Executive and Council	2 957	–	–	–	–	–	–		–
Total Capital Expenditure	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194
Capital Expenditure - Functional Classification									
Governance and administration	11 183	3 704	–	–	–	926	(926)	-100%	3 704
Executive and council	3 267	435	–	–	–	109	(109)	-100%	435
Finance and administration	7 916	3 270	–	–	–	817	(817)	-100%	3 270
Community and public safety	3 711	3 870	–	30	846	967	(122)	-13%	3 870
Community and social services	3 711	3 870	–	30	846	967	(122)	-13%	3 870
Economic and environmental services	70 886	33 620	–	1 663	11 296	8 405	2 891	34%	33 620
Planning and development	44 300	32 463	–	62	9 695	8 116	1 579	19%	32 463
Road transport	26 585	1 157	–	1 601	1 601	289	1 312	454%	1 157
Total Capital Expenditure - Functional Classification	85 780	41 194	–	1 693	12 142	10 298	1 844	18%	41 194

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

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2.8 OTHER SUPPORTING DOCUMENTS

LEGEND

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<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
Net Profit (Accumulated)			242 715 203.61		230 934 199.08
C0003-2/IA06173/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme			500 548.92	
C0003-4/IA06173/F0002/X098/R3710/001/EDP	8900 - Property, Plant and Equipme			166 397.00	
C0003-6/IA06173/F0002/X049/R0105/001/FIN	8900 - Property, Plant and Equipme	0.00		639 903.51	
C0003-7/IA06173/F0002/X066/R0106/001/CORP	8900 - Property, Plant and Equipme			741 115.96	
C0003-8/IA06173/F0002/X045/R0105/001/MMO	8900 - Property, Plant and Equipme		0.00	453 128.19	
C0003-9/IA06173/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			360 388.00	
C0004-10/IA06233/F0002/X045/R0105/001/MMO	8900 - Property, Plant and Equipme			815 948.94	
C0004-2/IA06233/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme			1 870 921.24	
C0004-3/IA06233/F0002/X098/R0106/001/EDP	8900 - Property, Plant and Equipme			245 705.00	
C0004-7/IA06233/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			829 785.71	
C0004-7/IA06233/F0002/X006/R0106/001/COMM_ACQ	8900 - Property, Plant and Equipme	30 200.00			
C0004-8/IA06233/F0002/X066/R0106/001/CORP	8900 - Property, Plant and Equipme			2 270 436.16	
C0004-9/IA06253/F0002/X049/R0105/001/FIN	8900 - Property, Plant and Equipme			268 498.36	
C0006-10/IA06282/F0002/X116/R0105/001/TECH	8900 - Property, Plant and Equipme			431 469.26	
C0006-14/IA06282/F0002/X049/R0105/001/FIN	8900 - Property, Plant and Equipme			28 950.00	
C0006-15/IA06282/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			1 301 634.78	
C0006-16/IA06313/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme			10 424 577.17	
C0006-19/IA00052/F0002/X046/R0106/001/CORP	8900 - Property, Plant and Equipme			1 240 650.00	
C0006-19/IA00092/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			555 611.00	
C0006-20/IA00092/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			299 100.00	
C0006-4/IA06282/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme	0.00		1 955 066.23	
C0006-7/IA06173/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			490 200.00	
C0006-9/IA06282/F0002/X098/R0106/001/EDP	8900 - Property, Plant and Equipme			1 725 750.05	
C0007-3/IA01327/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme		0.00	1 511 190.91	
C0007-4/IA01327/F0002/X047/R0105/001/CORP	8900 - Property, Plant and Equipme				117 177.91
C0007-5/IA01327/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			1 438 843.33	
C0007-7/IA01327/F0002/X044/R0105/001/EXEC	8900 - Property, Plant and Equipme	0.00		5 144 310.56	
C0007-7/IA01327/F0002/X046/R0105/001/CORP	8900 - Property, Plant and Equipme		0.00	15 935 410.97	
C0015-1/IA010610/F0002/X120/R3696/001/TECH	8200 - Construction Work-in-progre:				4 342 318.66
C0015-1/IA07020/F0002/X120/R3696/001/TECH	8900 - Property, Plant and Equipme	0.00		84 475.00	
C0015-2/IA07020/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme			4 257 843.66	
C0015-2/IL53986/F0002/X116/R0106/001/TECH	9710 - Trade and Other Payable Ex	0.00		547 968.96	
C0039-11/IA010610/F0002/X116/R3704/001/TECH	8200 - Construction Work-in-progre:				17 644 534.11
C0039-11/IA010610/F0791/X116/R3703/001/TECH	8200 - Construction Work-in-progre:				15 703 541.99
C0039-11/IA01952/F0002/X116/R3703/001/TECH	8200 - Construction Work-in-progre:			2 212 264.26	
C0039-11/IA01952/F0791/X099/R3704/001/TECH	8200 - Construction Work-in-progre:		0.00	15 432 178.86	
C0039-11/IA01952/F0791/X116/R3703/001/TECH	8200 - Construction Work-in-progre:			15 703 621.11	
C0039-11/IL53985/F0791/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex	0.00			1 575 184.80
C0039-11/IL53985/F0791/X116/R3703/001/TECH	9710 - Trade and Other Payable Ex	0.00			624 031.06
C0039-11/IL53986/F0002/X116/R3703/001/TECH	9710 - Trade and Other Payable Ex			1 318 673.25	
C0040-14/IA010610/F0791/X116/R3707/001/TECH	8200 - Construction Work-in-progre:				565 010.47
C0040-18/IA01952/F0791/X116/R3712/001/TECH	8200 - Construction Work-in-progre:	0.00			183 215.87
C0040-21/IA010610/F0791/X116/R3713/001/TECH	8200 - Construction Work-in-progre:				2 084 455.62
C0040-21/IA01952/F0791/X116/R3713/001/TECH	8200 - Construction Work-in-progre:	0.00		2 055 380.14	
C0040-30/IA00132/F0791/X116/R3696/001/TECH	8900 - Property, Plant and Equipme		0.00		280 553.85
C0040-36/IA01952/F0791/X116/R3710/001/TECH	8200 - Construction Work-in-progre:		0.00		469 064.56
C0040-37/IA01952/F0791/X116/R3704/001/TECH	8200 - Construction Work-in-progre:		0.00	472 078.04	
C0040-39/IA01952/F0791/X116/R3698/001/TECH	8200 - Construction Work-in-progre:		0.00		170 027.60

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
C0040-43/IA00132/F0002/X099/R3705/001/TECH	8900 - Property, Plant and Equipme		<u>0.00</u>	3 404 675.10	
C0040-43/IA00132/F0791/X099/R3705/001/TECH	8900 - Property, Plant and Equipme			4 978 530.56	
C0040-43/IA010610/F0791/X099/R3705/001/TECH	8200 - Construction Work-in-progre:				8 383 205.65
C0040-44/IA00132/F0791/X099/R3714/001/TECH	8900 - Property, Plant and Equipme			4 865 162.09	
C0040-44/IA010610/F0791/X099/R3714/001/TECH	8200 - Construction Work-in-progre:		<u>0.00</u>		4 865 162.10
C0040-45/IA00132/F0791/X099/R3700/001/TECH	8900 - Property, Plant and Equipme			4 213 303.66	
C0040-45/IA010610/F0791/X099/R3700/001/TECH	8200 - Construction Work-in-progre:				4 213 303.66
C0040-45/IL53985/F0791/X099/R3700/001/TECH	9710 - Trade and Other Payable Ex		<u>0.00</u>	118 726.03	
C0040-46/IA00132/F0002/X099/R3702/001/TECH	8900 - Property, Plant and Equipme			965 416.79	
C0040-46/IA00132/F0791/X099/R3702/001/TECH	8900 - Property, Plant and Equipme		<u>0.00</u>	2 712 271.39	
C0040-46/IA010610/F0791/X099/R3702/001/TECH	8200 - Construction Work-in-progre:				3 677 766.42
C0040-47/IA00132/F0002/X099/R3712/001/TECH	8900 - Property, Plant and Equipme			4 026 999.83	
C0040-47/IA00132/F0791/X099/R3712/001/TECH	8900 - Property, Plant and Equipme	<u>0.00</u>		3 187 952.79	
C0040-47/IA010610/F0791/X099/R3712/001/TECH	8200 - Construction Work-in-progre:				7 214 952.63
C0040-47/IL53985/F0791/X099/R3712/001/TECH	9710 - Trade and Other Payable Ex				77 917.09
C0040-48/IA010610/F0791/X099/R3708/001/TECH	8200 - Construction Work-in-progre:				7 212 743.26
C0040-51/IA01952/F0002/X116/R3712/001/TECH	8200 - Construction Work-in-progre:			183 215.93	
C0040-52/IA010610/F0002/X099/R3710/001/TECH	8200 - Construction Work-in-progre:				6 986 939.20
C0040-52/IA01952/F0002/X099/R3710/001/TECH	8200 - Construction Work-in-progre:		<u>0.00</u>	9 381 213.18	
C0040-52/IA01952/F0002/X116/R3713/001/TECH	8200 - Construction Work-in-progre:			29 075.48	
C0040-52/IA01952/F0791/X099/R3710/001/TECH	8200 - Construction Work-in-progre:			6 986 939.20	
C0040-52/IL53985/F0002/X099/R3709/001/TECH	9710 - Trade and Other Payable Ex				593 236.72
C0040-53/IA010610/F0002/X116/R3702/001/TECH	8200 - Construction Work-in-progre:				4 256 038.66
C0040-53/IA010610/F0791/X099/R3711/001/TECH	8200 - Construction Work-in-progre:				5 208 745.59
C0040-53/IA01952/F0002/X099/R3702/001/TECH	8200 - Construction Work-in-progre:			4 256 038.66	
C0040-53/IL53985/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>0.00</u>		425 603.87
C0040-53/IL53986/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex			213 246.28	
C0040-54/IA01952/F0002/X116/R3710/001/TECH	8200 - Construction Work-in-progre:			469 064.56	
C0040-55/IA01952/F0002/X116/R3704/001/TECH	8200 - Construction Work-in-progre:			92 934.41	
C0040-56/IA01952/F0002/X116/R3698/001/TECH	8200 - Construction Work-in-progre:			170 027.61	
C0040-57/IA01952/F0002/X116/R3702/001/TECH	8200 - Construction Work-in-progre:	<u>1 601 084.39</u>			
C0040-58/IA00132/F0002/X116/R3696/001/TECH	8900 - Property, Plant and Equipme			280 553.81	
C0040-60/IA010610/F0002/X116/R3709/001/TECH	8200 - Construction Work-in-progre:				8 416 539.18
C0040-60/IA01952/F0002/X099/R3710/001/TECH	8200 - Construction Work-in-progre:		<u>0.00</u>	601 884.32	
C0040-60/IA01952/F0791/X099/R3709/001/TECH	8200 - Construction Work-in-progre:			8 416 539.18	
C0040-60/IL53985/F0791/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>0.00</u>		613 416.32
C0040-60/IL53986/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>0.00</u>	952 789.87	
C0040-62/IA01952/F0791/X099/R3704/001/TECH	8200 - Construction Work-in-progre:		<u>0.00</u>	6 784 965.90	
C0040-62/IL53985/F0002/X099/R3704/001/TECH	9710 - Trade and Other Payable Ex				614 231.03
C0040-62/IL53986/F0002/X099/R3704/001/CONTRA	9710 - Trade and Other Payable Ex			307 115.51	
C0052-1/IA00172/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			3 813 863.90	
C0052-1/IA010610/F0002/X006/R0106/001/COMM	8200 - Construction Work-in-progre:				1 072 683.48
C0052-1/IL53985/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex				58 000.00
C0057-1/IA06353/F0002/X116/R0106/001/TECH	8900 - Property, Plant and Equipme	<u>0.00</u>		10 593 108.17	
C0086-2/IA04957/F0002/X047/R0105/001/FIN	8500 - Intangible Assets [Assets - N			17 000.00	
C0120-2/IA00132/F0002/X116/R3711/001/TECH	8900 - Property, Plant and Equipme			759 616.00	
C0120-2/IA010610/F0002/X116/R3711/001/TECH	8200 - Construction Work-in-progre:				759 616.00
C0120-3/IA00132/F0002/X116/R3713/001/TECH	8900 - Property, Plant and Equipme			343 087.50	
C0120-3/IA010610/F0002/X116/R3713/001/TECH	8200 - Construction Work-in-progre:				343 087.50

<u>Account</u>	<u>Account Type</u>	<u>Debits</u>	<u>Credits</u>	<u>PY Debits</u>	<u>PY Credits</u>
C0120-4/IA00132/F0002/X116/R3697/001/TECH	8900 - Property, Plant and Equipme			173 900.00	
C0120-4/IA010610/F0002/X116/R3697/001/TECH	8200 - Construction Work-in-progre:				173 900.00
C0120-5/IA00132/F0002/X116/R3699/001/TECH	8900 - Property, Plant and Equipme			173 900.00	
C0120-5/IA010610/F0002/X116/R3699/001/TECH	8200 - Construction Work-in-progre:				1 833 085.40
C0120-6/IA00132/F0002/X116/R3699/001/TECH	8900 - Property, Plant and Equipme			392 112.16	
C0120-6/IA010610/F0002/X116/R3699/001/TECH	8200 - Construction Work-in-progre:				392 112.16
C0120-7/IA00132/F0002/X116/R3701/001/TECH	8900 - Property, Plant and Equipme			357 060.00	
C0120-7/IA010610/F0002/X116/R3701/001/TECH	8200 - Construction Work-in-progre:				357 060.00
C0120-8/IA00132/F0002/X116/R3706/001/TECH	8900 - Property, Plant and Equipme			173 900.00	
C0120-8/IA010610/F0002/X116/R3706/001/TECH	8200 - Construction Work-in-progre:				173 900.00
C0120-9/IA00132/F0791/X099/R3711/001/TECH	8900 - Property, Plant and Equipme		<u>0.00</u>	5 208 745.59	
C0120-9/IL53985/F0791/X099/R3711/001/TECH	9710 - Trade and Other Payable Ex				460 615.05
C0120-9/IL53986/F0002/X099/R3711/001/TECH	9710 - Trade and Other Payable Ex			460 615.04	
C0177-2/IA00132/F0002/X116/R3701/001/TECH	8900 - Property, Plant and Equipme				0.75
C0177-6/IA00132/F0002/X116/R3698/001/TECH	8900 - Property, Plant and Equipme			782 608.70	
C0177-6/IA00132/F0002/X116/R3704/001/TECH	8900 - Property, Plant and Equipme			782 608.30	
C0177-6/IA010610/F0002/X116/R3698/001/TECH	8200 - Construction Work-in-progre:				782 608.70
C0177-6/IA010610/F0002/X116/R3704/001/TECH	8200 - Construction Work-in-progre:				782 608.70
C0177-8/IA01952/F0002/X116/R3709/001/TECH	8200 - Construction Work-in-progre:			364 562.00	
C0225-10/IA010610/F0002/X116/R3709/001/TECH	8200 - Construction Work-in-progre:				6 028 144.18
C0225-13/IA010610/F0002/X006/R3702/001/COMM	8200 - Construction Work-in-progre:				1 200 872.50
C0225-13/IA01952/F0002/X006/R3702/001/COMM	8200 - Construction Work-in-progre:			1 827 022.50	
C0225-13/IA01952/F0002/X006/R3702/001/COMM_ACQ	8200 - Construction Work-in-progre:	<u>815 651.78</u>			
C0225-13/IL53985/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex		<u>81 565.18</u>		58 000.00
C0225-20/IA01952/F0791/X099/R3712/001/TECH	8200 - Construction Work-in-progre:			2 260 740.77	
C0225-20/IA01952/F0791/X099/R3712/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>924 763.65</u>			
C0225-20/IL53985/F0002/X099/R3712/001/TECH	9710 - Trade and Other Payable Ex		<u>49 641.58</u>		139 053.70
C0225-21/IA01952/F0791/X099/R3697/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>2 581 529.66</u>			
C0225-21/IA01952/F0791/X099/R3713/001/TECH	8200 - Construction Work-in-progre:			6 153 865.06	
C0225-21/IA01952/F0791/X099/R3713/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>739 748.03</u>			
C0225-21/IL53985/F0002/X099/R3697/001/TECH	9710 - Trade and Other Payable Ex		<u>183 963.55</u>		
C0225-21/IL53985/F0002/X099/R3713/001/TECH	9710 - Trade and Other Payable Ex		<u>67 259.93</u>		539 464.34
C0225-21/IL53986/F0002/X099/R3713/001/TECH	9710 - Trade and Other Payable Ex	<u>477 044.10</u>			
C0225-22/IA01952/F0791/X099/R3705/001/TECH	8200 - Construction Work-in-progre:			2 770 811.22	
C0225-22/IA01952/F0791/X099/R3705/001/TECH_ACQ	8200 - Construction Work-in-progre:	<u>1 101 764.50</u>			
C0225-22/IL53985/F0002/X099/R3705/001/TECH	9710 - Trade and Other Payable Ex		<u>102 572.12</u>		
C0225-8/IA00032/F0791/X099/R3708/001/TECH	8900 - Property, Plant and Equipme	<u>0.00</u>		7 212 743.26	
C0225-8/IL53985/F0791/X099/R3708/001/TECH	9710 - Trade and Other Payable Ex				645 603.20
C0225-8/IL53986/F0002/X099/R3708/001/TECH	9710 - Trade and Other Payable Ex			308 999.48	
C0225-9/IA00032/F0002/X099/R3707/001/TECH	8900 - Property, Plant and Equipme			5 458 487.48	
C0225-9/IA010610/F0002/X099/R3707/001/TECH	8200 - Construction Work-in-progre:				5 458 487.48
C0225-9/IL53985/F0002/X099/R3707/001/TECH	9710 - Trade and Other Payable Ex				391 251.01
C0225-9/IL53986/F0002/X099/R3707/001/TECH	9710 - Trade and Other Payable Ex		<u>0.00</u>	391 243.21	
C0230-10/IA01952/F0791/X116/R3706/001/TECH	8200 - Construction Work-in-progre:		<u>0.00</u>	1 596 157.80	
C0230-12/IA00032/F0791/X099/R3706/001/TECH	8900 - Property, Plant and Equipme			3 646 775.68	
C0230-12/IA010610/F0791/X099/R3706/001/TECH	8200 - Construction Work-in-progre:				5 840 310.58
C0230-12/IA01952/F0002/X116/R3706/001/TECH	8200 - Construction Work-in-progre:			120 633.00	
C0230-13/IA00032/F0002/X099/R3699/001/TECH	8900 - Property, Plant and Equipme			1 307 554.93	
C0230-13/IA010610/F0002/X099/R3699/001/TECH	8200 - Construction Work-in-progre:				1 307 554.93

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Account	Account Type	Debits	Credits	PY Debits	PY Credits
C0230-15/IA01952/F0002/X116/R3698/001/TECH	8200 - Construction Work-in-progre:			142 534.17	
C0230-17/IA01952/F0002/X116/R3702/001/TECH	8200 - Construction Work-in-progre:			279 891.69	
C0230-18/IA010610/F0002/X099/R3698/001/TECH	8200 - Construction Work-in-progre:				6 256 214.48
C0230-18/IA01952/F0791/X099/R3698/001/TECH	8200 - Construction Work-in-progre:		0.00	6 256 214.48	
C0230-18/IL53985/F0791/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex				568 005.79
C0230-18/IL53986/F0002/X049/R0105/001/FIN	9710 - Trade and Other Payable Ex			568 005.79	
C0230-20/IA01952/F0791/X099/R3705/001/TECH_ACQ	8200 - Construction Work-in-progre:	2 195 434.27			
C0230-20/IL53985/F0002/X099/R3705/001/TECH	9710 - Trade and Other Payable Ex		103 384.99		
C0230-8/IA01952/F0791/X116/R3697/001/TECH	8200 - Construction Work-in-progre:		0.00		142 534.17
C0230-8/IA01952/F0791/X116/R3702/001/TECH	8200 - Construction Work-in-progre:	0.00			279 891.66
C0230-9/IA00032/F0002/X116/R3714/001/TECH	8900 - Property, Plant and Equipme				4.00
C0241-3/IA00032/F0002/X116/R3702/001/TECH	8900 - Property, Plant and Equipme			2 546 931.20	
C0241-5/IA010610/F0002/X099/R0105/001/TECH	8200 - Construction Work-in-progre:				31 848 281.91
C0241-5/IA01952/F0002/X099/R0105/001/TECH	8200 - Construction Work-in-progre:			20 394 637.61	
C0241-5/IL53985/F0002/X099/R0105/001/TECH	9710 - Trade and Other Payable Ex				1 788 150.94
C0241-5/IL53986/F0002/X099/R0105/001/TECH	9710 - Trade and Other Payable Ex		0.00	1 066 113.44	
C0245-12/IA00032/F0791/X006/R3709/001/TECH	8900 - Property, Plant and Equipme			476 744.10	
C0245-13/IA01952/F0002/X116/R3709/001/TECH	8200 - Construction Work-in-progre:			1 099 291.07	
C0245-14/IA01952/F0791/X116/R3708/001/TECH	8200 - Construction Work-in-progre:		0.00		471 968.98
C0245-16/IA01952/F0002/X116/R3708/001/TECH	8200 - Construction Work-in-progre:			471 968.99	
C0245-17/IA01952/F0791/X099/R3714/001/TECH_ACQ	8200 - Construction Work-in-progre:	1 066 607.44			
C0245-17/IL53985/F0002/X099/R3714/001/TECH	9710 - Trade and Other Payable Ex		19 686.50		
C0245-6/IA01952/F0791/X116/R3697/001/TECH	8200 - Construction Work-in-progre:	0.00			0.02
C0245-8/IA010610/F0002/X116/R3696/001/TECH	8200 - Construction Work-in-progre:	0.00			8 449 902.88
C0245-8/IA01952/F0002/X116/R3696/001/TECH	8200 - Construction Work-in-progre:		0.00	2 556 497.10	
C0245-9/IA00032/F0791/X116/R3696/001/TECH	8900 - Property, Plant and Equipme			1 213 591.52	
C0245-9/IA010610/F0002/X116/R3696/001/TECH	8200 - Construction Work-in-progre:				913 043.48
C0261-3/IA00092/F0002/X116/R0105/001/TECH	8900 - Property, Plant and Equipme		0.00		0.49
C0261-6/IA00092/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			201 304.34	
C0261-8/IA00092/F0002/X006/R0106/001/COMM	8900 - Property, Plant and Equipme			243 300.00	
C0261-9/IA00092/F0002/X099/R0105/001/TECH	8900 - Property, Plant and Equipme		599 622.47	13 265 689.26	
C0261-9/IA00092/F0002/X099/R0105/001/TECH_ACQ	8900 - Property, Plant and Equipme	1 085 228.56			
C0261-9/IL53985/F0002/X099/R0105/001/TECH	9710 - Trade and Other Payable Ex	599 622.47			1 046 139.22
C0265-1/IA00092/F0002/X066/R0106/001/CORP	8900 - Property, Plant and Equipme			480 800.00	
C0271-4/IA00032/F0002/X116/R3707/001/TECH	8900 - Property, Plant and Equipme			456 500.00	
C0271-5/IA00032/F0002/X116/R3707/001/TECH	8900 - Property, Plant and Equipme			863 611.30	
C0271-5/IA010610/F0002/X116/R3711/001/TECH	8200 - Construction Work-in-progre:				863 611.30
C0273-1/IA00032/F0002/X116/R3703/001/TECH	8900 - Property, Plant and Equipme			461 327.25	
C0273-1/IA010610/F0002/X099/R3703/001/TECH	8200 - Construction Work-in-progre:				461 327.25
C0273-3/IA010610/F0002/X116/R3711/001/TECH	8200 - Construction Work-in-progre:				148 500.00
C0276-11/IA00032/F0002/X116/R3701/001/TECH	8900 - Property, Plant and Equipme			584 701.55	
C0276-11/IA010610/F0002/X116/R3701/001/TECH	8200 - Construction Work-in-progre:				584 701.55
C0276-12/IA00032/F0002/X116/R3706/001/TECH	8900 - Property, Plant and Equipme		0.00	306 819.20	
C0276-12/IA010610/F0002/X116/R3706/001/TECH	8200 - Construction Work-in-progre:				306 819.20
C0276-2/IA00032/F0002/X116/R3703/001/TECH	8900 - Property, Plant and Equipme			566 848.50	
C0276-2/IA010610/F0002/X116/R3703/001/TECH	8200 - Construction Work-in-progre:				5 932 718.65
C0276-3/IA00032/F0002/X116/R3704/001/TECH	8900 - Property, Plant and Equipme			428 225.00	
C0276-3/IA010610/F0002/X116/R3704/001/TECH	8200 - Construction Work-in-progre:				428 225.00
C0276-4/IA00032/F0002/X116/R3698/001/TECH	8900 - Property, Plant and Equipme			195 000.00	