

LOCAL GOVERNMENT CONSOLIDATED MFMA REPORT FOR THE QUARTER ENDED 31 DECEMBER 2024

QUARTER 2 2024/2025 MUNICIPAL FINANCIAL YEAR

EASTERN CAPE MUNICIPALITIES

31 JANUARY 2025



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A. ACRONYMS

1	AWB	Amatola Water Board
2	DWS	Department of Water and Sanitation
3	DOE	Department of Energy
4	ECAG	Eastern Cape Auditor General
5	ECCOGTA	Eastern Cape Cooperative Governance and Traditional Affairs
6	EC-SALGA	Eastern Cape South African Local Government Association
7	GIZ	German Agency for International Cooperation
8	IYM	In Year Monitoring
9	LGD	Local Government Database
10	MFMA	Municipal Finance and Management Act
11	MISA	Municipal Infrastructure Support Agent
12	MPAC	Municipal Public Accounts Committee
13	MRMCL	Municipal Regulations on Minimum Competency
14	NMBM	Nelson Mandela Bay Metro
15	NMD	Notified Maximum Demand
16	NT	National Treasury
17	PFMA	Public Finance and Management Act
18	PT	Provincial Treasury
19	PSP	Professional Service Provider
20	RAS	Risk Adjusted Strategy
21	SARS	South African Revenue Services
22	SALGA	South African Local Government Association
23	UIF&W	Unauthorised Irregular and Fruitless Expenditure



B. INTRODUCTION

1. Section 71(7) of the Municipal Finance and Management Act (MFMA) requires the Provincial Treasury to consolidate the quarterly budget implementation statements of all municipalities in the province. This section further requires the Provincial Treasury to publish this report and table in the Provincial Legislature by no later than 45 days after the end of each quarter – i.e by no later than **14 February 2025**.
2. National Treasury (NT) has institutionalised the IYM process for a number of years to produce monthly and quarterly financial reports. The implementation of mSCOA to local government has seen some municipalities struggle to submit reports that are up to the required standards. As a consequence of this, some of the reports submitted are neither accurate nor complete, resulting in the distortion of the consolidated performance by municipalities in the province. This has slightly improved over time, however areas such as the capital expenditure and the cash flow statement are still reflecting some of these anomalies. The mSCOA implementation team which consists of ECPT officials throughout all six (6) districts in the province is providing support to municipalities in order to overcome these identified challenges.
3. This consolidated report provides an overview on the state of municipal finances whilst also achieving the following objectives:
 - ❑ Serves as an early warning system to measure and detect municipalities in financial challenges and the need for intervention where necessary;
 - ❑ Assists in promoting effective oversight mechanism, the appropriate fiscal discipline and managerial accountability and transparency on financial performance of municipalities;
 - ❑ Enables PT to monitor and where necessary, intervene in order to improve municipal performance; and
 - ❑ Promoting greater effective political oversight at Municipal Council and Provincial Legislature levels.
4. PT uses the LGP (Local Government/GO-MUNI Portal) of the NT as the primary source for the data used in this report. Users of the report should take note that the quality of the report is compromised when municipalities fail to submit all the required reports on a timeous basis. Where information is found to be grossly misleading, every effort is made to contact the affected municipalities and alert them to such anomalies. Unfortunately, the ECPT cannot utilize any alternative sources of information for this report as the monthly data strings have been identified as a central source of data for the purposes of reports to be published for external stakeholders.
5. This consolidated quarterly report relates to the second quarter of the 2024/25 municipal financial year. This period covers the months 01 October 2024 to 31 December 2024 – essentially covering the first half of the municipal financial year.



C. KEYNOTE

6. The 2024/25 aggregated year-to-date operating revenue raised by municipalities in the province amounted to R30.04 billion and this is equivalent to 58.07 per cent of the projected revenue for the year. The year-to-date (YTD) performance was mainly driven by revenue raised against operational transfers and service charges. The year-to-date performance is R3.39 billion or 12.75 per cent more than the projected YTD revenue of R26.64 billion.
7. The year-to-date operating expenditure is reported at R18.5 billion or 36 per cent of the budget. This performance is primarily underpinned by employee related costs; contracted services, operational costs and bulk purchases as at 31 December 2024.
8. The year-to-date capital expenditure is reported at R2.1 billion or 20.5 per cent of the budget for all the municipalities. This area has a direct impact on delivery of basic services in the province and any under performance in this regard is likely to have a negative impact on addressing the infrastructure backlog prevalent in the Eastern Cape.
9. The national transfer's year-to-date on conditional grants expenditure is R3.7 billion or 43 per cent of the total allocation. The risk of financial losses through section 18 of the DORA is significantly minimized in most municipalities in the province.
10. Short term financial obligations outstanding and payable to Eskom, Auditor General, Amatola Water and the Department of Water and Sanitation for the quarter under review amounted to R6.4 billion.
11. The implementation of the mSCOA reform remains a challenge, however, there are gradual improvements noted during Provincial Treasury and system vendor's regular interactions with municipalities. Municipalities continue to show improvement in terms of submitting data strings on time. However, the quality of the submitted data still needs some improvement.

D. MUNICIPAL RISK POSITION STATEMENT

12. Revenue collection from billed revenue has become an important factor in financial sustainability of municipalities. The ineffective implementation of credit control policies by municipalities has a direct negative impact on cash flows and sustainability of municipalities. Improved revenue collection in municipalities will liberate the local government sphere from the financial challenges that continue to beset the sphere.
13. Payment for municipal services by government is a priority that is sometimes frustrated by poor integrity of billing data by municipalities. The interventions to address these challenges are on-going and are as a result of collaboration between SALGA, COGTA and the OTP.
14. The ECPT continues to monitor the potential risks to provide needed support in affected municipalities jointly with relevant stakeholders.



E. SUMMARY ON THE STATE OF EC MUNICIPAL FINANCES

KEY AGGREGATE TRENDS

15. **Table 1** below reflects the 2024/25 aggregated year-to-date revenue of just over R30 billion and total operating expenditure of R22.1 billion for the province. The year-to-date performance suggests that municipalities have raised 58 per cent of the consolidated operating revenue compared to the 42.9 per cent expenditure against the budget. A surplus of R7.9 billion has been realized for the quarter ended 31 December 2024. The reported surplus should be treated with caution as it may not be a true reflection of the financial position of municipalities in the province due to municipalities underreporting the performance of non-cash items such as depreciation and debt impairment.

Table 1: Summary of the consolidated operating revenue & expenditure for the quarter ended 31 December 2024.

	2024/25							
	Budget		First Quarter		Second Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	51 552 660	51 770 381	18 131 538	35,2%	11 911 018	23,1%	30 042 556	58,0%
Operating Expenditure	51 334 604	51 606 504	11 125 580	21,7%	11 009 924	21,4%	22 135 504	42,9%
Surplus/(Deficit)	218 055	256 278	7 005 958		901 094		7 907 052	

Source: LG Database

16. The year-to-date operating revenue is underpinned by municipal property rates, service charges and operating transfers during the second quarter of the financial year.
17. The year-to-date aggregate capital revenue raised by municipalities amounted to just over R3 billion of the total budget by municipalities in the province. The year-to-date performance is equivalent to only 28.8 per cent of the total budget.
18. The capital expenditure for the quarter under review has been assessed at R3.2 billion or 30.5 per cent of the total budget of municipalities in the province. As indicated earlier, municipalities are still experiencing challenges with the implementation of the mSCOA reform and as such, the total capital revenue (R3 billion) does not reconcile with the total capital expenditure (R3.2 billion) as required by the Municipal Budget and Reporting Regulations.
19. Then non-alignment between capital revenue and expenditure is also noted when it comes to the analysis of conditional grant expenditure and capital spending by municipalities.



20. **Table 2** below reflects the consolidated expenditure on conditional grants as at 31 December 2024. The figures below are as received from sector department based on the outcomes of site verification conducted on a regular basis.

Table 2: Consolidated Grants performance as at 31 December 2024

Grant Type	2024/25 R'000	Budget		Revised Budget	Transferred Amounts	Expenditure End Dec 2024			Balance
		1st Adjustment	Sec 18 & 19 of DoRA			R'000	% allocation	% transfer	
Municipal Infrastructure Grant (MIG)	3 536 357	-22 084		3 514 273	2 840 282	2 012 322	57%	71%	1 501 951
Expanded Public Works Programme Integrated Grant (Municipality)	78 107			78 107	19 523	30 295	39%	155%	47 812
Rural Roads Asset Management Systems Grant (RRAMS)	17 749			17 749	10 712	5 510	31%	51%	12 239
Integrated National Electrification Programme Grant (Municipal)	352 170			352 170	219 747	235 344	67%	107%	116 826
Energy Efficiency and Demand Side Management (Municipal) Grant	26 000			26 000	10 000	4 262	16%	43%	21 738
Regional Bulk Infrastructure Grant (RBIG) Schedule 5B	707 935			707 935	476 833	255 890	36%	54%	452 045
Regional Bulk Infrastructure Grant (RBIG) Schedule 6B	317 423			317 423		155 637	49%		161 786
Water Services Infrastructure Grant (Schedule 5B)	562 092			562 092	424 733	250 682	45%	59%	311 410
Water Services Infrastructure Grant (Schedule 6B)	45 000			45 000		5 305	12%		39 695
Municipal Disaster Recovery Grant (MDRG)	494 205	319 278		813 483	153 642	115 767	14%	75%	697 716
Informal Settlements Upgrading Partnership Grant (ISUPG)	666 391			666 391	253 134	223 034	33%	88%	443 357
Public Transport Network Grant (PTNG)	339 948	-150 000		189 948	40 032	28 735	15%	72%	161 213
Urban Settlement Development Grant (USDG)	1 170 838			1 170 838	550 000	383 511	33%	70%	787 327
Programme and Project Preparation Support Grant (PPPSG)	30 000			30 000	15 000	2 138	7%	14%	27 862
Neighbourhood Development Partnership Grant (NDPG) S5B	72 868			72 868	42 645	2 138	3%	5%	70 730
Total	8 417 083	147 194	0	8 564 277	5 056 283	3 710 570	43%	73%	4 853 707

Source: Supplied by Transferring Officers

21. Year-to-date spending of R3.7 billion (**R1.5 billion at 30 September 2024**), representing 43 per cent of the total allocation, was reported by municipalities in the province as at the end of 31 December 2024. The increased spending during the quarter under review can mainly be attributed to close monitoring by COGTA in collaboration with PT and transferring officers through the implementation of the Risk Adjusted Strategy (RAS) in the province. Based on the current performance trend as at end of December 2024, it is anticipated that municipalities in the province should not be adversely affected by the stopping and reallocation process by the transferring officers.

22. The assessment of the key 2024/25 conditional grants that impact significantly on service delivery is summarized as follows:

- A total of R2 billion has been spent against the Municipal Infrastructure Grant (MIG) and this represents 57 per cent of the annual allocation amounting to R3.5 billion. A total of R1.03 billion was spent during the second quarter of the 2024/25 financial year.



23. The overall district spending on MIG as at 31 December 2024 can be summarized as follows:

DISTRICT	TOTAL EXPENDITURE AT 31 DECEMBER 2024	HIGH LEVEL OBSERVATION
SARAH BAARTMAN	R103.3 million (54%)	All the municipalities in this district were allocated MIG allocations of less than R100 million. The total aggregated annual allocation is R191 million. Any expenditure less than 40 per cent of the allocation presents a risk of financial losses through stopping in terms of section 18 of the DoRA. All the MIG receiving municipalities in the district have met the minimum expenditure threshold of 40 per cent as prescribed by the DORA.
AMATHOLE	R493.4 million (65%)	The total MIG allocated to municipalities in this district is R758.6 million. R344.9 million or 71 per cent of the total allocation is allocated to the district. All the municipalities in the district have also met the minimum thresholds as set out in the MIG guidelines and should therefore avoid being affected by the stopping of funds.
CHRIS HANI	R344.9 million (60%)	The total allocation to municipalities in this district is R573.8 million. The risk of financial losses due to stopping of funds is minimized as all municipalities have met the minimum threshold as per the MIG guidelines.
JOE GQABI	R175.5 million (58%)	The risk of losing funds has been significantly mitigated as all municipalities in the district have met the minimum threshold.
OR TAMBO	R566.5 million (54%)	The total allocations for municipalities in the district is just over R1 billion. The risk of losing funds has been significantly mitigated as all municipalities in the district have met the minimum threshold.
ALFRED NZO	R328.5 million (52%)	The risk of losing funds has been significantly mitigated as all municipalities in the district have met the minimum threshold.

24. Municipalities in the province have reported expenditure of R30.2 million against the aggregated Expanded Public Works Programme (EPWP) grant allocation as at 31 December 2024 (**R6.3 million at 30 September 2024**), this is equivalent to 39 per cent of the annual allocation of R78.1 million. No breakdown per municipality has been received from the transferring officer at the time of compiling the report.

25. The allocation in respect of Integrated National Electrification Programme (INEP) grant was gazette at R352.1 million. The reported year-to-date spending was R235.3 million (**R99.2 million at 30 September 2024**) or 67 per cent of the allocation. The year-to-date expenditure can be summarized as follows:



DISTRICT	TOTAL EXPENDITURE AT 31 DECEMBER 2024	HIGH LEVEL OBSERVATION
SARAH BAARTMAN	R1.8 million (17%)	A total of R11.1 million has been allocated to three (3) municipalities in the district – i.e Sundays River Valley, Kouga and Koukamma Local Municipalities. Sundays River Valley Local Municipality has already fully spent its allocation. The other two (2) municipalities are underperforming, with Kouga Local Municipality reporting expenditure of R64 000 or 2 per cent of its allocation.
AMATHOLE	R18.7 million (96%)	The total allocation to municipalities in this district was R19.4 million. Of the five (5) municipalities that have received INEP, four (4) municipalities (Mbhashe, Mnquma, Ngqushwa & Raymond Mhlaba Municipalities) have all spent their respective allocations in full. The only municipality with an unspent balance is Amahlathi Local Municipality and has spent 61 per cent of the allocation.
CHRIS HANI	R71.6 million (57%)	All local municipalities in this district have received INEP allocations. The only municipality that has spent below 40 per cent is Enoch Mgijima Local Municipality (34 per cent).
JOE GQABI	R10.9 (52%)	All the local municipalities in the district have been allocated INEP funds. Walter Sisulu Local Municipality has spent 97 per cent of its allocation. Senqu Local Municipality has not reported any expenditure to-date and may underspend on its R2.1 million allocation.
OR TAMBO	R64.9 million (73%)	All the local municipalities in the district have been allocated the INEP grant. Municipalities in this district are spending the grant in line with the projections. Two (2) of the municipalities (Ingquza Hills & King Sabatha Dalindyebo Local municipalities) have already spent their respective allocations in full. The lowest expenditure reported is 64 per cent and has been reported by Port St Johns Local Municipality. The risk of underspending and financial losses appears to be very minimal.
ALFRED NZO	R67.2 million (79%)	The risk of financial losses has been significantly reduced in this district due to the good spending trends by all municipalities in this district. Winnie Madikizela Mandela Local Municipality has already spent its allocation in full while the lowest spending reported is 63 per cent of the allocation as reported by the Umzimvubu Local Municipality.

26. The total Water Services Infrastructure Grant (WSIG) allocation to municipalities in the province was R562 million. This grant has been allocated to all Water Services Authorities (WSAs) in the province. The total expenditure reported as at 31 December 2024 amounted to R250.6 million (**R88 million as at 30 September 2024**) or 45 per cent of the total allocation. The district performance for the quarter ended 31 December 2024 is summarized as follows:



DISTRICT	TOTAL EXPENDITURE AT 31 DECEMBER 2024	HIGH LEVEL OBSERVATION
SARAH BAARTMAN	R55.6 million (42%)	The allocation made to the local municipalities in Sarah Baartman is R131.3 million. The total expenditure for all the municipalities in the district during the quarter under review amounted to R55.6 million or 42 per cent of the total allocation. The under-performing municipalities are Blue Crane Route (11 per cent) and Koukamma (12 per cent) Municipalities. The other municipalities have reported expenditure of at least 40 per cent of their respective allocations.
AMATHOLE	R36.6 million (47%)	The only municipality (Amathole District Municipality) in the district that was allocated WSIG funds appears to be spending in line with its annual projections.
CHRIS HANI	R50.8 million (61%)	The only municipality (Chris Hani District Municipality) in the district that was allocated WSIG funds appears to be spending in line with its annual projections.
JOE GQABI	R36.8 million (61%)	The only municipality (Joe Gqabi District Municipality) in the district that was allocated WSIG funds appears to be spending in line with its annual projections.
OR TAMBO	R34.1 million (34%)	The OR Tambo District Municipality is underspending and will require close monitoring and support from the transferring officer.
ALFRED NZO	R36.5 million (34%)	The Alfred Nzo District Municipality is underspending and will require close monitoring and support from the transferring officer.

27. The Regional Bulk Infrastructure Grant allocation to municipalities in the province was gazetted at R707.9 million and R255.8 million (36 per cent) was reported as spent as at 31 December 2024. The reported expenditure is significantly below planned expenditure, the biggest contributor to the under-performance by municipalities is the Nelson Mandela Bay Metropolitan Municipality which has spent 3 per cent of its allocation of R250 million. The Municipality requires close monitoring and support to avoid losing some of its grant funding at year end.



28. **Table 3** below reflects the aggregated creditors age analysis as at 31 December 2024 reported by municipalities. Municipalities in the province owe a total amount of R7.7 billion (R6.4 billion at 30 September 2024).

Table 3: Consolidated Creditors age analysis - 31 December 2024 (R 000)

Creditor Age Analysis	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	276 248	20%	336 978	5%	216 215	79%	3 157 687	41%	3 987 128	52%
Bulk Water	28 909	2%	9 498	2%	6 561	2%	401 750	5%	446 718	6%
PAYE deductions	56 603	4%	-6 398	-1%	-1 398	-1%	21 651	0%	70 458	1%
VAT (output less input)	62 364	4%		0%		0%	0	0%	62 364	1%
Pensions / Retirement	54 387	4%		0%		0%	1 839	0%	56 226	1%
Loan repayments		0%		0%		0%	0	0%		0%
Trade Creditors	434 092	28%	117 581	24%	42 903	16%	862 158	11%	1 456 734	19%
Auditor-General	8 185	1%	10 784	2%	5 135	2%	21 131	0%	45 235	0%
Other	631 374	27%	25 899	0%	2 753	5%	413 052	0%	1 577 678	12%
Medical Aid deductions		0%		0%		0%	1 362	0%	1 362	0%
Total	1 552 162	20%	494 342	6%	272 169	4%	5 385 230	70%	7 703 903	100%

Source: NT Local Government database

29. Creditors amounting to R5.3 billion are outstanding for more than 90 days representing 70 per cent of the total creditors outstanding as at 31 December 2024. The top four (4) creditors categories remain Bulk electricity (R3.9 billion), Trade creditors (R1.4 billion), Other creditors (R1.5 billion) and Bulk water (R446.7 million).

30. Table 4 below in summary depicts total outstanding debt owed by municipalities reported by major creditors amounting to R6.5 billion as at 31 December 2024 (R6.4 billion at 30 September 2024).

Table 4. Debt owed to major creditors - 31 December 2024

MAJOR CREDITOR R'000	CURRENT R	30 DAYS R	60 DAYS R	90 DAYS R	120+ DAYS R	TOTAL R	ARREAR AMOUNT R	ARREAR AMOUNT AS A % OF TOTAL DEBT
Amatola Water	48 141	17 071	18 833	2 414	328 837	415 295	350 084	84%
ESKOM	907 834	-	96 169	148 580	4 201 592	5 354 175	4 446 341	83%
Water and Sanitation*	41 453	37 860	(0)	22 107	449 503	550 923	471 610	86%
Auditor General	103 380	27 886	5 259	2 167	12 644	151 335	20 070	13%
TOTAL	1 100 807	82 817	120 260	175 268	4 992 576	6 471 728	5 288 104	82%

Source: Section 41 reports

31. Amatola Water Board reported outstanding debt of R415.2 million (R425.6 million as at 30 September 2024) that is owed by Eastern Cape municipalities as at 31 December 2024. There is a slight reduction of approximately R10.4 million in the quarter-to-quarter balances owed to the Amatola Water Board. The arrear debt amounts to R350 million and the municipality with the highest outstanding balance remains the Amathole District Municipality with a balance of R373.7 million. It was noted that the OR



Tambo District Municipality has managed to pay its arrears in full which amounted to R22 million in the previous quarter.

32. The table below reflects the debt owed to DWS by municipalities in the province.

WSP AGE ANALYSIS AS AT 31 DECEMBER 2024

MUNICIPALITY - R'000	Current	30+ Days	60+ Days	90+ Days	120+ Days	150+ Days	180+ Days	Total
AMATHOLE DISTRICT MUNICIPALITY	4 391	5 748	-	10 513	5 593	2 294	129 017	157 556
CHRIS HANI DISTRICT MUNICIPALITY	2 095	4 827	-	1 682	2 845	2 091	84 587	98 127
ALFRED NZO DISTRICT MUNICIPALITY	1 020	1 766	(0)	894	969	728	7 053	12 431
JOE GOABI DISTRICT MUNICIPALITY	103	(31)	-	64	159	35	3 927	4 257
OR TAMBO DISTRICT MUNICIPALITY	3 749	13 333	-	4 052	4 903	2 909	55 807	84 752
NELSON MANDELA BAY MUNICIPALITY	25 597	(746)	(0)	180	190	185	2 379	27 784
KOUGA MUNICIPALITY	127	164	-	131	125	162	2 351	3 059
MAKANA MUNICIPALITY	1 062	1 609	-	940	995	711	68 036	73 353
BLUE CRANE ROUTE	241	182	-	121	175	172	1 036	1 926
BEYERS NAUDE LOCAL MUNICIPALITY	88	71	-	44	94	40	2 753	3 090
KOU-KAMMA MUNICIPALITY	5	10	-	3	5	3	158	184
NDLAMBE MUNICIPALITY	21	41	-	28	0	31	59	179
SUNDAY'S RIVER VALLEY MUNICIPALITY	2 535	1 142	-	940	2 254	859	52 009	59 739
EDEN DISTRICT MUNICIPALITY	3	2	-	1	3	1	132	142
CENTRAL KAROO DISTRICT MUNICIPALITY	3	1	-	1	3	1	122	131
BUFFALO CITY MUNICIPALITY	415	9 740	-	2 515	5 379	4 336	1 827	24 212
TOTAL DEBT OF EC MUNICIPLITIES	41 453	37 860	(0)	22 107	23 693	14 558	411 252	550 923

Source:DWS

33. The total debt owed to the department of Water and Sanitation as at the quarter ended 31 December 2024 amounted to R550.9 million (exclusive of the Amatola Water Board debt). There are a few municipalities that have been assisted by the ECPT to negotiate longer repayment terms with the possibility of interest write off once the principal debt has been paid in full. Thus far, Amathole District Municipality, OR Tambo District Municipality, Sundays River Local Municipality and the Chris Hani District Municipality have been assisted. These payment arrangements were finalized towards the end of 2024 and some municipalities have not yet signed.

34. In terms of payments made to-date, Amathole District Municipality only made payments for October and December 2024 while Chris Hani District Municipality only paid for December 2024. OR Tambo District Municipality and Sundays River Valley Local Municipality have not signed the payment agreements due to outstanding issues between the department and the two (2) municipalities. OR Tambo District Municipality is finalizing the reconciliation between themselves and the department while Sundays River Valley Local Municipality has sent an acknowledgement of debt to the department through the office of the Municipal Manager.

35. According to Eskom's section 41 report, EC municipalities owed a total of R5.3 billion as at the end of December 2024 and this has marginally decreased from the R5.4 billion reported in the last quarter. The top 10 municipalities that are in arrears with their ESKOM accounts are reflected in the table 5 below.



Table 5: Arrear Amounts owing and the age profile of outstanding amounts relating to Bulk Electricity Sales - December 2024

	Name of Municipality	Current	31 - 60 days	61 - 90 days	90 days+	Total
1	AM AHLATHI LOCAL MUNICIPALITY	10 180	0	11 026	100 484	121 690
2	BLUE CRANE ROUTE LOCAL MUNICIPALITY	27 799	-	13 003	111 301	152 103
3	DR BEYERS NAUDE LOCAL MUNICIPALITY	28 713	15 911	14 058	620 423	679 104
4	ENOCH MGJIJIMA LOCAL MUNICIPALITY	31 342	41 261	42 678	1 409 354	1 524 636
5	INXUBA YETHEMBA LOCAL MUNICIPALITY	12 095	12 969	12 802	635 449	673 315
6	KING SABATA DALINDYEBO LOCAL MUNICIPALITY	40 538	-	-	238 241	278 779
7	MAKANA LOCAL MUNICIPALITY	29 150	0	35 004	87 115	151 269
8	RAYMOND MHLABA LOCAL MUNICIPALITY	1 078	747	761	299 591	302 177
9	SUNDAYS RIVER VALLEY LOCAL MUNICIPALITY	3 398	3 540	2 699	10 230	19 867
10	WALTER SISULU LOCAL MUNICIPALITY	16 911	16 189	16 537	689 405	739 042
	Total	201 205	90 618	148 568	4 201 592	4 641 983

Source: Eskom Section 41

36. Apart from King Sabata Dalindyebo, Blue Crane Route and Sundays River Valley Local Municipalities, all other municipalities highlighted are participating in the Municipal Debt Relief programme over a period of three (3) years. To-date, all seven (7) municipalities are still participating in the programme despite challenges in terms of complying with some of the conditions. A high-level progress on the Municipal Debt Relief Programme is as follows:

- All seven (7) Debt Relief municipalities are still participating in the programme. Unfortunately, the level of compliance in most municipalities is not satisfactory. The National Treasury has issued Makana, Walter Sisulu, Enoch Mgijima, Dr Beyers Naude and Inxuba Yethemba Local Municipalities with final warning notices for termination if compliance does not improve by 31 January 2025 for Enoch Mgijima Local Municipality and 31 March 2025 Dr Beyers Naude and Inxuba Yethemba Local Municipalities. The biggest risk pertains to the payment of ESKOM current accounts which the aforementioned municipalities are failing to maintain.
- Amahlathi and Raymond Mhlaba Local Municipalities continue to make their ESKOM payments on time. These municipalities still need to improve on revenue collection and need to be supported in this regard. The two (2) municipalities have also been invited to apply for the SMART meter grant in December 2024 and if the applications are successful, they will then be included to benefit during the 2025/26 financial year with effect from April 2025.

37. The Sundays River Valley and Blue Crane Route Municipalities owe ESKOM R19.8 million (**R16.7 million in September 2024**) and R152.1 million (**R135.7 million in September 2024**) respectively. These municipalities are the latest addition to municipalities in arrears with ESKOM and need to be monitored closely as this arrear debt is increasing at an incredibly fast rate each month.

38. Amount owing to AGSA fees by municipalities was reported at R151.3 million (**R39.4 million for the period ended 30 September 2024**). The material quarter to quarter increase is attributed to the fact that municipalities incurred audit fees as the MFMA audit was intensified during the quarter under review. Most municipalities are managing to service their accounts with the AGSA. The two (2) defaulting municipalities in the province are Inxuba Yethemba and Koukamma Municipalities with outstanding balances of R13.2 million and R8.2 million respectively. Both municipalities have signed



payment agreements with the AGSA and litigation has been put on hold. The total payments made to the AGSA during the month of December 2024 amounted to R95 million.

Table 6: Debt owed to the Auditor General - 31 December 2024

DISTRICT	Current	1-30 Days	31 - 60 Days	61-90 Days	90 - 120 Days	120+	TOTAL DEBT
ALFRED NZO DISTRICT	11 660	-	(398)	-	-	-	11 262
AMATHOLE DISTRICT	23 666	8 123	782	0	0	7	32 578
SARAH BAARTMAN DISTRICT	28 492	5 636	2 715	1 442	72	5 082	43 440
JOE GQABI DISTRICT	7 683	2 789	586	-	-	-	11 058
OR TAMBO DISTRICT	16 748	4 134	-	-	-	-	20 882
CHRIS HANI DISTRICT	15 131	7 204	1 573	725	84	7 398	32 116
TOTAL	103 380	27 886	5 259	2 167	156	12 487	151 335

Source: AGSA

39. **Table 7** below reflects total outstanding debtors amounting to R44.9 billion (R43.8 billion as at 30 September 2024) reported by municipalities as at 31 December 2024.

Table 7: Debtors age analysis Per Customer Group - 31 December 2024 (R 000)

Debtors Age Analysis By Customer Group	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State	269 556	6%	142 026	8%	106 439	8%	1 742 451	5%	2 260 472	5%
Commercial	1 897 963	39%	346 347	20%	199 634	15%	4 519 043	12%	6 962 987	15%
Households	2 662 929	55%	1 171 536	69%	997 257	75%	29 941 187	81%	34 772 909	77%
Other	53 921	1%	38 638	2%	28 544	2%	806 701	2%	927 804	2%
Total By Customer Group	4 884 369	11%	1 698 547	4%	1 331 874	3%	37 009 382	82%	44 924 172	100%

Source : NT Local Government Database

40. Of the total outstanding debt owed to municipalities, debtors older than 90 days amounted to R37 billion or 82 per cent of the total outstanding debtors. This amount continues to increase each quarter and has increased from R34.3 billion in September 2024 to R37 billion on 31 December 2024.

41. Reported outstanding household (h/h) debt amounts to R34.7 billion at 31 December 2024 (R33 billion at 30 September 2024) and is the highest contributing customer group at 77 per cent of the total debt. Debt owed by commercial/business consumers amounted to R6.9 billion (R7.1 billion at 30 September 2024) and is equivalent to 15 per cent of total debt owed to municipalities. Debt owed by government institutions amounted to R2.2 billion or 5 per cent of the total debt owed for the quarter ended 31 December 2024 and has shown a R400 million reduction from the R2.6 billion reported for the quarter ending 30 September 2024.

42. Quarterly meetings continue at a district level to discuss any unresolved issues with escalation to the Provincial Debt Steering Committee (SALGA, Provincial Treasury and Provincial CoGTA). The municipal current and arrear debt engagements took place at district level as follows:



- **Alfred Nzo District** quarterly meeting sat on 02 December 2024 with the Departments of Education, Transport, Provincial Public Works, National Public Works, Social Development, Rural Development and Agrarian reform and Land Reform and Rural Development in attendance;
- **OR Tambo District** quarterly meeting sat on 03 December 2024 with the Departments of Education, Provincial Public Works, National Public Works, Social Development, Rural Development and Agrarian reform and Land Reform and Rural Development in attendance;
- **Amathole District including Buffalo City Metropolitan Municipality** quarterly meeting sat but the information could not be obtained on time for the preparation of the report;
- **Chris Hani District** quarterly meeting sat on 20 November 2024 with the Departments of Education, National Public Works, Social Development, Health and Land Reform and Rural Development in attendance;
- **Joe Gqabi District** quarterly meeting sat on 19 November 2024 with the Departments of Education, Provincial Public Works, Social Development and Land Reform and Rural Development in attendance; and
- **Sarah Baartman District with Nelson Mandela Metropolitan Municipality** quarterly meeting sat on 26 November 2024 with the Departments of Education, Provincial Public Works, National Public Works, Social Development and Land Reform and Rural Development in attendance.



F. ANALYSES AND DISTRICTS OVERVIEW

OPERATING REVENUE & EXPENDITURE

43. Table 7 below shows the consolidated operating revenue as at 31 December 2024.

Table 7 : Consolidated Operating revenue for the quarter ended 31 December 2024

R thousands	2024/25							
	Budget		First Quarter		Second Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue	51 552 660	51 770 381	18 131 538	35,2%	11 911 018	23,1%	30 042 556	58,0%
Exchange Revenue								
Service charges - Electricity	11 725 127	11 709 534	3 198 959	27,3%	2 895 646	24,7%	6 094 605	52,0%
Service charges - Water	5 813 980	5 769 101	1 191 034	20,5%	1 507 748	25,9%	2 698 781	46,8%
Service charges - Waste Water Management	2 215 306	2 210 946	500 935	22,6%	460 767	20,8%	961 702	43,5%
Service charges - Waste Management	1 435 076	1 443 202	387 950	27,0%	309 309	21,6%	697 258	48,3%
Sale of Goods and Rendering of Services	439 147	439 189	88 392	20,1%	79 964	18,2%	168 357	38,3%
Agency services	193 897	195 488	27 247	14,1%	18 647	9,6%	45 894	23,5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 846 476	1 846 461	687 832	37,3%	674 169	36,5%	1 362 001	73,8%
Interest earned from Current and Non Current Assets	910 014	932 070	193 302	21,2%	231 140	25,4%	424 442	45,5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	349	349	21	5,9%	41	11,8%	61	17,6%
Rental from Fixed Assets	140 821	140 821	39 247	27,9%	33 674	23,9%	72 920	51,8%
Licence and permits	72 734	72 734	17 849	24,5%	21 287	29,3%	39 136	53,8%
Operational Revenue	649 838	649 841	49 499	7,6%	118 004	18,2%	167 503	25,8%
Non-Exchange Revenue								
Property rates	7 543 570	7 553 324	5 170 816	68,5%	693 035	9,2%	5 863 851	77,6%
Surcharges and Taxes	72 586	72 586	26 017	35,8%	56 165	77,4%	82 181	113,2%
Fines, penalties and forfeits	373 351	373 703	33 209	8,9%	23 238	6,2%	56 446	15,1%
Licences or permits	47 197	47 197	12 522	26,5%	15 550	32,9%	28 072	59,5%
Transfer and subsidies - Operational	16 164 177	16 328 772	5 887 086	36,4%	4 688 618	29,0%	10 575 704	64,8%
Interest	244 293	244 293	63 548	26,0%	63 602	26,0%	127 150	52,0%
Fuel Levy	1 601 137	1 601 137	533 712	33,3%	-	-	533 712	33,3%
Operational Revenue	-	64 831	23 040	-	17 056	-	40 096	61,8%
Gains on disposal of Assets	21 964	28 521	(14 007)	(63,8%)	5 373	24,5%	(8 634)	(30,3%)
Other Gains	554	2 954	13 330	2 406,9%	(2 013)	(363,4%)	11 317	383,1%
Discontinued Operations	41 068	43 328	-	-	-	-	-	-

Source: LG Database

44. The consolidated operating revenue billed by municipalities amounted to R30.04 billion at the end of December 2024 (**R18.1 billion on 30 September 2024**) or 58 per cent of the total operating revenue budget by municipalities in the province. The year-to-date operating revenue for the province as reflected above is underpinned by:

- R5.8 billion that has been raised in respect of municipal property rates. The year-to-date billed revenue for property rates is equivalent to 77.6 per cent of the budget. There has not been any

significant growth from last quarter due to the fact that most municipalities bill property rates during the first quarter of the financial year and collect such throughout the remainder of the financial year;

- R10.5 billion from Transfers and subsidies (operating) – which is an increase of R4.7 billion from the R5.8 billion reported in the quarter ended 30 September 2024; and
- R10.4 billion from service charges which consists of - Electricity (R6 billion), Water (R2.6 billion), Sanitation (R961.7 million) and Refuse removal (R697.2 million). The service charges revenue has increased by an additional R5.2 billion from the R5.2 billion that was raised during the quarter ending 30 September 2024. The biggest challenge remains the collection rate that is very low and this result in the billed revenue not being achieved.

45. The average collection rate for municipalities in the province is at 63 per cent. The low collection levels are due to a combination of factors such as the rural nature of most municipalities in the province (indigency), credibility of billing data of some of the municipalities, the culture of non-payment for municipal services and the high unemployment levels. The quality of services provided by some municipalities is not up to the required standard due to the work ethic in some municipalities exacerbated by delapidated infrastructure. Some of these challenges require a change in the way municipalities relate with communities in their respective areas of jurisdiction.

46. **Table 8** below indicates the consolidated operating expenditure for municipalities in the province as at 31 December 2024. The overall operating expenditure by municipalities was reported at 42.9 per cent of the total budget. We have also noted a significant increase in the total expenditure that was reported at R11.1 billion for the quarter ended 30 September 2024.

Table 8: Consolidated Operating expenditure for the quarter ended 31 December 2024

R thousands	2024/25							
	Budget		First Quarter		Second Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Expenditure	51 334 604	51 606 504	11 125 580	21,7%	11 009 924	21,4%	22 135 504	42,9%
Employee related costs	15 829 894	15 850 604	3 328 729	21,0%	3 840 916	24,3%	7 169 645	45,2%
Remuneration of councillors	808 218	809 651	167 200	20,7%	200 569	24,8%	367 769	45,4%
Bulk purchases - electricity	11 753 221	11 753 221	3 899 543	33,2%	2 531 250	21,5%	6 430 793	54,7%
Inventory consumed	1 588 152	1 581 204	233 964	14,7%	311 790	19,6%	545 754	34,5%
Debt impairment	4 895 764	4 933 490	387 736	7,9%	490 503	10,0%	878 239	17,8%
Depreciation and amortisation	4 143 065	4 151 689	910 178	22,0%	879 189	21,2%	1 789 367	43,1%
Interest	255 047	273 797	94 169	36,9%	65 509	25,7%	159 678	58,3%
Contracted services	5 756 663	5 837 415	814 901	14,2%	1 267 649	22,0%	2 082 549	35,7%
Transfers and subsidies	597 920	604 235	146 402	24,5%	152 542	25,5%	298 944	49,5%
Irrecoverable debts written off	917 694	908 685	169 304	18,4%	77 437	8,4%	246 742	27,2%
Operational costs	4 407 364	4 453 646	942 239	21,4%	1 124 577	25,5%	2 066 816	46,4%
Losses on disposal of Assets	9 844	77 109	1 094	11,1%	43 438	441,3%	44 532	57,8%
Other Losses	371 757	371 757	30 119	8,1%	24 555	6,6%	54 674	14,7%

Source: LG Database

47. The year-to-date expenditure of R22.1 billion is driven by the following line items:

- Employee related costs reported at R7.1 billion (45.2 per cent of the budget);
- Bulk account for electricity reported at R6.4 billion (54.7 per cent of the budget);



- Contracted services at R2 billion (35.7 per cent of the budget); and
- Operational costs at R2 billion (46.4 per cent of the budget)

48. The non-cash expenditure items – debt impairment and depreciation - contribute significantly to the overall underspending of operating budgets by municipalities. To-date, these items have been reported at 17.8 per cent and 43.1 per cent respectively. It is anticipated that the expenditure reported against these line items will improve towards the end of the financial year as most municipalities account for depreciation and debt impairment at the end of the financial year.

CAPITAL EXPENDITURE

49. **Table 9** below shows the aggregated Capital Expenditure as at 31 December 2024.

Table 9: Aggregated Capital Expenditure for the quarter ended 31 December 2024

R thousands	2024/25							
	Budget		First Quarter		Second Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Expenditure Functional	10 162 200	10 690 629	1 409 796	13,9%	1 856 454	18,3%	3 266 250	30,6%
Municipal governance and administration	758 897	796 870	795 806	104,9%	(321 009)	(42,3%)	474 797	59,6%
Executive and Council	21 990	23 757	5 304	24,1%	1 894	8,6%	7 198	30,3%
Finance and administration	736 322	772 102	792 113	107,6%	(322 972)	(43,9%)	469 142	60,8%
Internal audit	585	1 010	(1 612)	(275,6%)	69	11,8%	(1 543)	(152,7%)
Community and Public Safety	1 029 007	1 040 191	5 731	,6%	206 670	20,1%	212 401	20,4%
Community and Social Services	156 281	144 925	(71 029)	(45,4%)	31 949	20,4%	(39 080)	(27,0%)
Sport And Recreation	126 094	133 198	21 881	17,4%	49 783	39,5%	71 665	53,8%
Public Safety	146 332	174 139	4 918	3,4%	29 070	19,9%	33 987	19,5%
Housing	589 901	574 288	48 962	8,3%	93 551	15,9%	142 513	24,8%
Health	10 398	13 641	999	9,6%	2 316	22,3%	3 315	24,3%
Economic and Environmental Services	3 846 378	4 247 404	89 714	2,3%	994 978	25,9%	1 084 692	25,5%
Planning and Development	1 149 324	1 150 590	64 311	5,6%	229 527	20,0%	293 839	25,5%
Road Transport	2 696 053	3 095 814	25 403	,9%	765 449	28,4%	790 852	25,5%
Environmental Protection	1 000	1 000	-	-	1	,1%	1	,1%
Trading Services	4 482 251	4 554 620	514 722	11,5%	974 844	21,7%	1 489 566	32,7%
Energy sources	722 512	740 053	(12 784)	(1,8%)	190 827	26,4%	178 044	24,1%
Water Management	2 870 539	2 882 756	443 258	15,4%	621 676	21,7%	1 064 935	36,9%
Waste Water Management	717 643	749 175	97 661	13,6%	117 796	16,4%	215 457	28,8%
Waste Management	171 557	182 635	(13 414)	(7,8%)	44 544	26,0%	31 131	17,0%
Other	45 669	51 545	3 823	8,4%	971	2,1%	4 794	9,3%

Source: LG Database

50. The reported year-to-date capital expenditure amounted to R3.2 billion (**R1.4 billion in September 2024**) or 30.5 per cent of the budget. It should be noted that most municipalities are reliant on conditional grants to fund their respective capital and infrastructure programmes. It was noted that the capital revenue does not align to the capital expenditure as required by the Municipal Budget and Reporting Regulations.



51. **Table 10** below shows capital funding as at the end of December 2024.

Table 10: Aggregated Capital Revenue for the quarter ended 31 December 2024

R thousands	2024/25							
	Budget		First Quarter		Second Quarter		Year to Date	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget
Source of Finance	10 017 978	10 557 647	1 233 230	12,3%	1 811 612	18,1%	3 044 841	28,8%
National Government	6 863 116	7 091 099	397 955	5,8%	1 801 937	26,3%	2 199 892	31,0%
Provincial Government	641 035	628 467	62 791	9,8%	(2 341)	(,4%)	60 450	9,6%
District Municipality	62 523	62 523	667	1,1%	-	-	667	1,1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	50 869	78 270	7 269	14,3%	19 016	37,4%	26 285	33,6%
Transfers recognised - capital	7 617 544	7 860 359	468 682	6,2%	1 818 612	23,9%	2 287 294	29,1%
Borrowing	194 229	368 142	1 113	,6%	57 298	29,5%	58 412	15,9%
Internally generated funds	2 206 205	2 329 146	763 435	34,6%	(64 299)	(2,9%)	699 136	30,0%

Source:LG Database

52. The consolidated sources of funding utilised to fund capital expenditure as at 31 December 2024 amounted to R3 billion or 28.8 per cent of the budget. The variance between the capital revenue of R3 billion and the capital expenditure of R3.2 billion has been referred to the Provincial mSCOA project team that assists municipalities with the implementation of the reform.

53. The Municipal Budget and Reporting Regulations (MBRR) requires that the capital revenue and expenditure be aligned.

DEBTORS

54. **Table 11** below shows the debtors age analysis per district.

Table 11 : Debtors age analysis Per District - 31 December 2024

Description	0 - 30 days	31- 60 days	61-90 days	Over 90 days	Total
Alfred Nzo	26 283	15 909	12 607	552 636	607 435
Amathole	191 557	100 137	100 985	3 085 499	3 478 178
Chris Hani	153 740	122 081	113 262	3 872 853	4 261 936
Joe Gqabi	172 586	118 855	51 038	2 024 542	2 367 021
OR Tambo	252 052	74 303	66 784	2 298 741	2 691 880
Sarah Baartman	256 066	105 905	101 880	2 806 208	3 270 059
Total Exc Metros	1 052 284	537 190	446 556	14 640 479	16 676 509
Buffalo	662 520	384 821	363 872	7 234 190	8 645 403
NMB	3 169 565	776 535	521 445	15 134 716	19 602 261
Total Incl Metros	4 884 369	1 698 546	1 331 873	37 009 385	44 924 173

Source : NT Local Government Database



55. Total outstanding debt owed to municipalities as at 31 December 2024 amounted to R44.9 billion. There has been marginal increase across all categories of consumers due to non-effectiveness of credit control efforts.
56. The provincial government is implementing various interventions to assist municipalities to improve revenue collection. Where credit control by-laws are being implemented, political will is also required to support municipal officials to collect from those household consumers that can afford to pay while the unemployed are being subsidized through indigent policies. The credibility of the billing data from some municipalities results in accounts being disputed and municipalities are unable to substantiate the balances.
57. Municipalities in the Chris Hani district reported the highest outstanding debtors balance with a balance of just over R4.2 billion. Municipalities in the Amathole and Sarah Baartman districts have contributed the significant amounts with R3.4 billion and R3.2 billion of the consolidated debt owed to municipalities.
58. The Buffalo City Metropolitan Municipality reported outstanding debtors of R8.6 billion while the Nelson Mandela Metropolitan Municipality has reported the highest outstanding debt balance at R19.6 billion.

CREDITORS

59. **Table 12** below shows creditors per district including locals and metros in respect of the quarter ended 31 December 2024.

Table 12: Creditors age analysis Per District - 31 December 2024

Description	0 - 30 days	31- 60 days	61-90 days	Over 90 days	Total
Alfred Nzo	5 962	679	78	15 007	21 726
Amathole	48 707	14 883	12 599	971 728	1 047 917
Chris Hani	34 020	69 318	75 696	2 082 884	2 261 918
Joe Gqabi	-8 320	23 803	16 590	865 726	897 799
OR Tambo	-19 112	89 105	23 147	306 611	399 751
Sarah Baartman	120 109	17 596	36 965	551 984	726 654
Total Exc Metros	181 366	215 384	165 075	4 793 940	5 355 765
Buffalo	1 298 396	0		0	1 298 396
NMB	72 400	278 958	107 095	591 287	1 049 740
Total Incl Metros	1 552 162	494 342	272 170	5 385 227	7 703 901

Source : NT Local Government Database

60. The total creditors owed by municipalities in the province amounted to just over R7.7 billion for the quarter ended 31 December 2024 (**R6.4 billion for the quarter ended 30 September 2024**). Buffalo City Metropolitan Municipality reported outstanding creditors amounting to just over R1.2 billion.



61. Of concern is the fact that R5.3 billion is over 90 days and attracts interest and penalties to municipalities resulting into fruitless and wasteful expenditure.
62. Municipalities in the Chris Hani and Amathole districts reported the highest outstanding creditors balances at R2.2 billion and R1 billion respectively. Two (2) municipalities in the Chris Hani district are in the top five (5) municipalities that have Eskom arrears. These municipalities are Enoch Mgijima (**R1.5 billion**) and Inxuba Yethemba Local Municipalities (**R673.3 million**).

G. mSCOA IMPLEMENTATION

63. The accounting officer of a municipality is required to, by no later than 10 working days after the end of each month, submit to the mayor of the municipality and the relevant Provincial Treasury in the prescribed format the statutory monthly reporting for the municipality, which includes the electronic monthly mSCOA transactional information submissions.
64. As at the end of December 2024, stage 1 validation status of the Eastern Cape Province is reflected in **Table 13** below:

Table 13: Status of Scheduled Submissions - Stage 1 (month 06)

#	MUNICIPALITY	STATUS OF SUBMISSION	#	MUNICIPALITY	STATUS OF SUBMISSION	#	MUNICIPALITY	STATUS OF SUBMISSION
1	Buffalo City Metro	Submitted/Successful	14	Raymond Mhlaba	Submitted/Successful	27	Mhlonito	Submitted/Successful
2	Nelson Mandela Bay Metro	Submitted/Successful	15	Chris Hani DM	Submitted/Successful	28	Ngquba Hills	Submitted/Successful
3	Alfred Nzo DM	Submitted/Successful	16	Emalahleni (EC)	Submitted/Successful	29	Nyandeni	Submitted/Successful
4	Mataele	Submitted/Successful	17	Engcobo	Submitted/Successful	30	O R Tambo DM	Submitted/Successful
5	Mbizana	Submitted/Successful	18	Enoch Mgijima	Submitted/Successful	31	Port St Johns	Submitted/Successful
6	Ntabankulu	Submitted/Successful	19	Intsika Yethu	Submitted/Successful	32	Blue Crane Route	Submitted/Successful
7	Unzimbubu	Submitted/Successful	20	Inxuba Yethemba	Submitted/Successful	33	Dr Beyers Naude	Submitted/Successful
8	Amahlathi	Submitted/Successful	21	Sakhisizwe	Submitted/Successful	34	Kou-Kamma	Submitted/Successful
9	Amathole DM	Submitted/Successful	22	Elundini	Submitted/Successful	35	Kouga	Submitted/Successful
10	Great Kei	Submitted/Successful	23	Joe Gqabi DM	Submitted/Successful	36	Makana	Submitted/Successful
11	Mbhashe	Submitted/Successful	24	Senqu	Submitted/Successful	37	Ndlambe	Submitted/Successful
12	Mquma	Submitted/Successful	25	Walter Sisulu	Submitted/Successful	38	Sarah Baartman DM	Submitted/Successful
13	Nggushwa	Submitted/Successful	26	King Sabata Dalindyebo	Submitted/Successful	39	Sundays River Valley	Submitted/Successful

Source: LG Database

65. It was noted that all 39 municipalities managed to submit the monthly reports/data strings within 10 working days as required by section 71 of the MFMA.
66. **Table 14** below shows stage 2 validations. Subsequent to the receipt of the monthly mSCoA transactional data strings, National Treasury Local Government Portal conducts segment validation of the data strings to ensure that municipalities have applied the correct segments based on predetermined rules.



Table 14: Stage 2 validations - Month 06 (December 2024)

#	MUNICIPALITY	STATUS OF VALIDATION	#	MUNICIPALITY	STATUS OF VALIDATION	#	MUNICIPALITY	STATUS OF VALIDATION
1	Buffalo City Metro	Successful (Phase 2)	14	Raymond Mhlaba	Successful (Phase 2)	27	Mhlonfo	Successful (Phase 2)
2	Nelson Mandela Bay Metro	Submitted with errors	15	Chris Hani DM	Successful (Phase 2)	28	Ngquza Hills	Successful (Phase 2)
3	Alfred Nzo DM	Successful (Phase 2)	16	Emalahleni (EC)	Successful (Phase 2)	29	Nyandeni	Successful (Phase 2)
4	Mabafele	Successful (Phase 2)	17	Engcobo	Successful (Phase 2)	30	O R Tambo DM	Successful (Phase 2)
5	Mbizana	Successful (Phase 2)	18	Enoch Mgijima	Successful (Phase 2)	31	Port St Johns	Successful (Phase 2)
6	Ntabankulu	Successful (Phase 2)	19	Intsika Yefu	Successful (Phase 2)	32	Blue Crane Route	Successful (Phase 2)
7	Umzimvubu	Successful (Phase 2)	20	Inxuba Yethemba	Successful (Phase 2)	33	Dr Beyers Naude	Successful (Phase 2)
8	Amahlathi	Successful (Phase 2)	21	Sakhisizwe	Submitted with errors	24	Kou-Kamma	Successful (Phase 2)
9	Amathole DM	Successful (Phase 2)	22	Elundini	Successful (Phase 2)	35	Kouga	Successful (Phase 2)
10	Great Kei	Successful (Phase 2)	23	Joe Gqabi DM	Successful (Phase 2)	36	Makana	Submitted with errors
11	Mbashe	Successful (Phase 2)	24	Senqu	Submitted with errors	27	Ndlambe	Successful (Phase 2)
12	Mnquma	Successful (Phase 2)	25	Walter Sisulu	Successful (Phase 2)	38	Sarah Baartman DM	Successful (Phase 2)
13	Nggushwa	Successful (Phase 2)	26	King Sabata Dalindyebo	Successful (Phase 2)	39	Sundays River Valley	Successful (Phase 2)

Source: LG Database

67. The municipalities that submitted reports that could not pass the stage 2 validation process are reflected in table 14 above. The Provincial mSCOA project team is assisting the affected municipalities in this regard.

REPORT ON IDENTIFIED CATALYTIC PROJECTS IN THE PROVINCE

68. 11 municipalities with 12 projects were selected during the 2024/25 financial year to be monitored during their implementation:

No.	District	Municipality	Project name	Project type	Status (13 December 2024)
1		Sunday's River Valley	Upgrading of the multi-purpose sport facility at Langboos/Nomathamsanqa	Sport facility	In-progress
2	Sarah Baartman	Makana	Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.	Sport facility	In-progress
3		Blue Crane Route	Refurbishment of Glen Avon & Mayila Streets, (Construction)	Roads	In-progress
4		Dr Beyers Naude	Collie Koeberg Sport Complex	Sport facility	In-progress
5		Amathole	Amathole	Fort Beaufort Bulk Water Supply Phase 2	Water supply



No.	District	Municipality	Project name	Project type	Status (13 December 2024)
6		Mbhashe	Ngumbela Sportsfield	Sport facility	In-progress
7	Chis Hani	Sakhisizwe	Cala Sportsfield	Sports facility	In-progress
8	Alfred Nzo	Matatiele	Cedarville Internal Streets	Roads	In-progress
9		Senqu	Blue-Gums	Sport facility	In-progress
10	Joe Gqabi	Joe Gqabi	Provision of Sanitation Infrastructure for Ugie: Phase 1	Water supply	In-progress
11		Joe Gqabi	Aliwal North Water Treatment Works Holding Dams	Water supply	Tender stage
12	OR Tambo	OR Tambo	Qumbu wastewater treatment works (WWTW)	Waste water	In-progress

PROGRESS AS AT QUARTER 2 OF 2024/25 FINANCIAL YEAR

Dr Beyers Naude Local Municipality

Background

69. The Collie Koeberg Sport Complex is situated in the town of Graaff Reinet in the Eastern Cape Province. The Complex is located to the south of Graaff Reinet along the R63, approximately 3 km from the Graaff Reinet city centre. The co-ordinates for the Works are 32°17'5.44"S and 24°33'31.35"E. MJM Consulting Engineers has been appointed by Dr Beyers Naude Local Municipality for the design and implementation of the Upgrading of the Collie Koeberg Sport Complex. The project has been phased into three (3) portions as follows with total awarded amount of R30.9 million:

- Portion 1: R3 473 363.40 (incl. VAT) – Completed May 2022
- Portion 2: R4 910 008.38 (incl. VAT) – Completed February 2023
- Portion 3: R4 275 865.60 (incl. VAT) – Completed June 2023



TOTAL: R12 659 237.38 (Incl. VAT)

2021/22 Financial Year:

Main Budget: R7 557 910.49 (incl. VAT)

Expenditure: R7 557 910.49 (incl. VAT)

Start Date: 19 October 2021

End Date: 20 May 2022

2022/23 Financial Year:

Main Budget: R6 000 000.00 (incl. VAT)

2023/24 Financial Year:

Main Budget: R199 979.21 (incl. VAT)

Additional: N/A

Expenditure: R199 979.21 (incl. VAT) or 100%

Overall progress: 100 per cent

Project name: Collie Koeberg Sport Complex

Scope of works

70. Project entails refurbishment of the existing sport facility, scope of works is as follows:

- Fencing;
- Netball court;
- Tennis court;
- Pavilion;
- Multi Soccer/Rugby field;
- Storage, guard house, tuck shop & ablution buildings;
- Irrigation; and
- Electric works

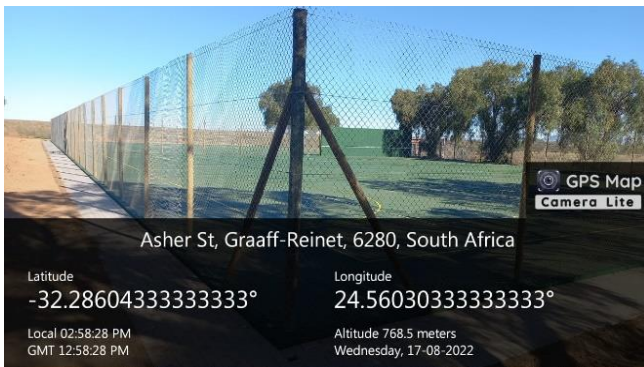


Status Quo

71. The Municipality has planned to appoint Contractor on 20th September 2021, but it was appointed the Contractor on 19th October 2021 (**1-month delay**), just few days after the planned appointment date. The project was last visited during quarter 1 (8th June 2023) by MISA, CoGTA, SBDM & PT to verify value for money based on the approved scope of works by the Municipality. The Contractor was progress well with the project and is on schedule.
72. The Municipality has received an additional R10 million in 2022/23 from MIG, an amount of R6.4 million has been allocated to this project to bring it forward. It is confirmed that project is progressing well, at **cost**, on **time** and of the **quality**.

Conclusion

73. The project scope for 2023/24 has been completed, however, the facility is not functional as the last phase is still outstanding. The municipality has not allocated funding for 2024/25, the plan is to budget and complete it during 2025/26.



Sunday's River Valley Local Municipality

Project name: Upgrading of the multi-purpose sport facility at Langboos/Nomathamsanqa

Background

74. Municipality has applied for sport facility to Department of Sport Arts and Culture, in order for Addo area to have high standard sport facility. Sunday's river valley Municipality has been allocated an amount of R8 million for 2020/21 FY. The funding is utilized for the Upgrading of the multi-purpose sport facility at Langboos/Nomathamsanqa in Nomathamsanqa township in Addo. This construction of Sports & Recreational Facility is planned at a total cost of R28.3 million, with consultant appointed at R4.1 million and Contractor at R24.2 million.

Appointment dates

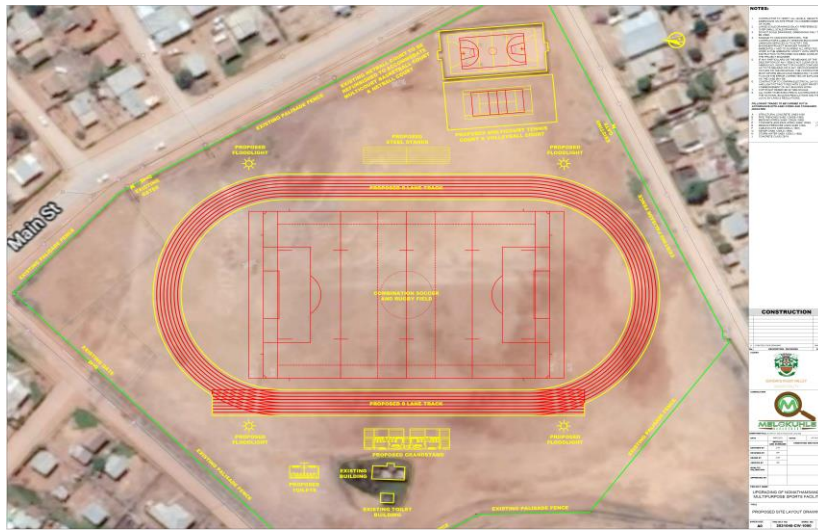
Planned appointment date : 01 October 2021
Actual appointment date : 19 March 2022
Delays : 5 months
Proposed completion date : 30 June 2025

Scope of works

75. The scope of works entails the following items:

- Construction of soccer field (including grassing and irrigation system);
- Synthetic Athletic Track;
- Construction of Netball courts;
- Construction of main grand stands with ablution and change rooms;
- Construction of spectators' ablution facility;
- Floods lights system Installation;
- Stadium Clearview security fence;
- Storm-water management and minor civil works.





Financials

Total project cost:	R28.3 million
2021/22 budget:	R8 million
2021/22 expenditure:	R8 million
2022/23 budget:	R6.6 million
Budget adjustment:	R2.2 million
Revised budget:	R8.9 million
2023/24 budget:	R3.6 million
Expenditure:	R3.million (100%)
2024/25 financial year	
Budget:	R8 million
Expenditure:	R3.1 million (40%)

Status Quo



76. The project was planned to be awarded on 1st October 2021, however, the municipality had to be re-advertised the tender. The tender published on 8th November 2021 and have closed on 6th December 2021. Contractor was appointed in March 2022 and on site. Project is being monitored closely as the sport facilities have been neglected in the province and currently construction progress stands at 85 per cent complete.

- Construction of soccer field : 100%
- Construction of combi courts : 100%
- Construction of main grandstand : 70%
- Construction of ablution and change rooms : 65%
- Installation of services : 40%
- Stadium security fence : 100%
- Stormwater management : 40%



Fig1: Combi Courts



Fig 2: Grandstand

Findings

77. The contractor has recently returned to site to commence with the work after the project was put on hold due to budget constraints.

- The grandstand is completed; however, it has been noticed that the concrete slabs meant for sitting are placed invertedly and this could compromise the durability and safety.
- The combi courts are also completed, however signs of distress on the top layer were identified. The contractor was requested to attend to the finding.



- Some areas within the sports facility display signs of water ponding, which poses a threat not only to the running track but the entire facility. The municipality needs to provide remedial solutions.
- Landscaping is also necessary to prevent erosion of the embankment.

Conclusion

78. The project seems to be progressing fairly well at this stage.

Makana Local Municipality

Project name: Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.

Background

79. The Oval Stadium requires an upgrade due to its outdated structural elements and sports facilities. The stadium is a monumental element of the Makhanda history which has deteriorated and has been vandalised over the years. The Makana Municipality saw a developmental opportunity to upgrade and refurbish this stadium while creating job opportunities and providing the Lavender Valley community as well as the surrounding communities with a well-functioning stadium which would in-turn promote the recreational activities in the area and host sports matches.

Project objectives

80. Upgrade of the existing sports facilities in Oval Stadium at Lavender Valley to a usable standard that will provide a sustainable and durable sports infrastructure to communities of this under-developed area.

Appointment dates

Phase A

Actual appointment date	: 19 July 2023
Start date	: 14 August 2023
Planned completion date	: 15 August 2024 (12 months)
Early Termination date	: 08 February 2024
New appointment date	: 29 October 2024

Scope of works



81. The municipality decided to divide the project into two phases i.e. Phase A and Phase B due to the urgency in appointing a contractor and to commence with work on site as soon as possible.

Phase A are as follows:

- Construction of a new 2.4m high x 670m long perimeter concrete block with infill concrete wall and with barbed razor wire tape concertina on top.
- Installation of new 2.4m high x 4.8m wide sliding access gate with an intergraded 2.4m high x 1m wide pedestrian gate and installation of a new 2.4m high x 1.7m wide single leafed pedestrian gate on the northern side of the stadium.
- Installation of 6 x new energy efficient high mast lighting.

Phase B are as follows:

- Reconstruction of the rugby field.
- Construction of a 600-to-800-seater roofed spectator grandstand with a gym, a storeroom and 2 x change rooms underneath.
- Upgrade of existing clubhouse facility to fit male and female ablutions, 1 x disable ablution, a conference facility, a tuck shop and a storeroom.
- Refurbishment of existing rugby posts and removal of cricket nets.
- 200-to-300-seater open spectator stand.
- Stormwater management at the existing parking area.
- Upgrading and recommissioning of the existing borehole and dragline sprinkler system.
- Stormwater drainage at the main entrance of the stadium.

2023/24 Financial Year:

Phase A

Total budget:	R3.8 million
Expenditure:	R2.4 million or 63 per cent
Balance:	R1.4 million
Overall progress:	44 per cent
Time lapsed:	83 per cent

Consultant

Main Budget:	R902 thousand
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Revised project cost: R902 thousand
Expenditure: R891 thousand or 99 per cent
Balance: R11 thousand

Status Quo

82. In the 2024/25 financial year, the municipality has budgeted **R2.8 million** and **R4.8 million** for the 2025/26 financial year for the completion of the work on the terminated project. The site handover to the new contractor was done on the 13 November 2024. The Contractor is currently organising project resources and has requested to commence works only in January 2025.

Phase B: The Consultant has submitted the tender document together with the tender drawings to the client for approval (Makana). Phase B will only be implemented in the 2025/2026 financial year



Conclusion

83. The appointment of contractor was initially planned for 30 September 2024, however, only took place in November 2024. The delayed start date puts the municipality at risk of unsuccessful timeframes.



Blue Crane Route municipality

Project name: Refurbishment of Glen Avon & Mayila Streets, (Construction)

Background

84. The two roads are major links to the surrounding residential areas in Somerset east from the town centre and experience high traffic loading. Both roads are in urgent needs of rehabilitation. Glen Avon street is situated starting from the R63 provincial road that provides access to Somerset-East. The starting point of road reconstruction is at this intersection to where the road change to a gravel roadway. The total length of road is 1106m. This road serves as an access collector for the surrounding township area. The existing road is approximately 7m wide and has a crossfall. Stormwater is managed by an existing stormwater piped system and catchpits. A few major stormwater crossings are located between CH. 0.29km and CH. 0.36km.
85. Mayila Street is located off Glen Avon Street from CH. 0.76km up to CH. 1.06km where it adjoins Lottering Street. This road, as with Glen Avon Street, serves as an access collector road. The existing road is also 7m wide and has a crossfall draining to the west. Stormwater is managed via concrete v-channels on both sides of the road with outlets at key locations draining to a riverine area to the west. At CH. 0.96km there is a large culvert structure consisting of 4 x 1.2m x 1.0m box culverts.

Appointment dates

Appointment date:	12 October 2023
Start date:	19 January 2024
Planned completion date:	19 July 2024 (6 months)
Revised completion date:	02 September 2024 (2 months extension)
Delays:	+3 months
Practical completion date:	27 February 2025

Scope of works

- Removal of stormwater v-drains and edge beams where applicable.
- Replacement of stormwater drainage pipes where necessary.
- Construction of the base layer.
- Reconstruction of the subbase layer.



- Placing of bedding sand.
- Construction of concrete edge beam.
- Construction of v-drain channel.
- Installation of stormwater pipes where necessary.
- Construction of interlocking block paving.
- Road markings.
- Installation of road signs.

2024/25 Financial Year:

Main Budget	: R23.7 million
Budget 2024/25	: R3.4 million
Variation order	: R0.00
Overall Expenditure	: R8 million (34%)
Balance	: R15.7 million
Overall progress	: 62 per cent

Status Quo

86. The site was visited on the 05 December 2024 and is under construction as confirmed by the Municipality.





Findings

87. The project has gone beyond its planned and extended duration due to slow progress on site.

Conclusion

88. The objectives have not been fulfilled

Senqu Local Municipality

89. Project Name: Construction of the sports facility in Bluegums village (Ward 11)

Background

90. Senqu Local Municipality is one of the Municipalities benefitting from the Ring- Fenced MIG Sport Allocation for the 2021/22 Financial Year. Senqu Local Municipality has been allocated an amount of R8 million for 2023/2024 FY, a further allocation of R10 million was allocated to the Municipality for the completion of the project, allocation was made available for 2024/2025 financial year. The funding is utilized for the Construction of the sports facility in Blue-gums village (Ward 11) about 30km from Lady Grey town. The Municipality appointed Melokuhle Management and Matela Civils and Construction for the project.



Co-Ordinates: Lat: 27°14'06"S| Long: 30°32'42"E

Project objectives

91. Project objective is to provide sport facility for community for sport activities.

Scope of works

92. The scope of work for the project comprises of the following:

- Fencing of the sports field
- Electrification of the entire facility
- Water supply provision.
- Sewer reticulation.
- Irrigation installation
- Multi-purpose courts that can transform into a tennis court, netball court, basketball court, and volleyball.
- Athletics track and field facilities.
- Multi-purpose grassed field complete with goal posts for Rugby and soccer
- Main spectator grandstand (with changerooms and ablutions under the seating area)
- Standpipes
- Stormwater management infrastructure for stormwater drainage

Appointment dates

Planned appointment date	: 01 December 2021
Actual appointment date	: 01 December 2023
Delays	: 24 months
Start date	: 08 April 2024
Planned completion date	: 08 December 2024 (8 months)
Time lapsed	: 245 days (98 per cent)



93. The project was initially delayed by the approval of EIA which took longer than anticipated by the Municipality.

Financials

Direct cost (Contractor)	: R26.6 million
Indirect cost (Consultant)	: R975 000
Variation	: R3.1 million (316 per cent)
Final Indirect cost	: R4.1 million
Total project cost	: R30.7 million
Expenditure: -	
Consultant	: R3.6 million (89 per cent)
Contractor	: R14.4 million (54 per cent)
Total expenditure	: R18.1 million (59 per cent)

Status Quo

94. The project is currently under construction however, progressing slower than planned.

Progress as at end November 2024:

Rugby & Soccer Field	: 100%
Athletics Track	: 73%
Combi courts	: 31%
Change Rooms	: 0%
Grandstand	: 49%
Electrification	: 95%
Fencing	: 0%
Water & Sewer services	: 0%
Overall Construction Progress:	55 per cent





Fig 1: Grandstand Canopy



Fig 2: Stormwater drainage



Fig 3: Combi Courts



Fig 4: Irrigation system

Findings

95. The project is not within the planned schedule. With only 55 per cent construction progress on site and considering the construction break period it is evident that the project will run over its initial timeframes. A revised plan of action is necessary, and a follow-up session will be held during quarter 4.



Conclusion

96. The Municipality cites adverse weather conditions as the major cause of construction delays on site. The objectives of the project have not yet been achieved, given the narration above.

Joe Gqabi District Municipality

Background

97. Joe Gqabi District Municipality has been battling with water supply in Aliwal North and sanitation in Ugie, the Council has taken a decision to prioritise these projects during 2021/22.

Project objectives

98. Upgrading of sewer reticulation and wastewater treatment works to comply with DWS directives.

Appointment dates

Planned appointment date: 10th January 2022

Actual appointment date: 21st February 2022

Delays: + 30 days

Project name 1: Provision of Sanitation Infrastructure for Ugie: Phase 1 –

Project description

99. The Municipality has appointed a service provider Kantey and Templer (Pty) Ltd on Turnkey contract amounting to R26.9 million for Phase 1 on the 08 March 2023. The project is at stage 3 (implementation), it is a multi-year project, planned for implementation over a period of 24 months ending March 2025, however, stands incomplete to date.

The project is implemented in three (3) stages as follows:

Stage 1 - Preliminary Designs (Stage 1-4) and Additional Services (1-4)

Stage 2 - Emergency Work (Refurbishment of Existing WWTW and Pumpstation)

Stage 3 - Implementation (Stage 5-6)/Construction of Gravity Sewer Line and new Pumpstation to service Ugie Park and Ugie Park Extension



100. The project consists of upgrading of Ugie internal sewer line, construction of two new pump stations and wastewater treatment works. The project is divided into two, (1) Mechanical & Electrical (M&E) (2) Civil Works.

Project scope

- Upgrading of Ugie internal sewer line
- Construction of two new pump stations and
- Wastewater treatment works

Status Quo

Planning/Construction commenced on the various stages as follows:

Stage 1: March 2023 – 99 per cent complete

Stage 2: July 2023 – Complete

Stage 3: Planned to commence in January 2025

101. The project is delayed by EIA investigations. A high flood line was discovered and DWS issued a directive for investigation sighting the contravention of the Act. The investigation is underway, due to be completed by end September 2024, however it is not yet concluded therefore no physical progress since last report.

Financials

Original Budget 2023/24	: R26.9 million
Expenditure	: R6.5 million (23 per cent)
Balance	: R20.4 million
Progress	: 30 per cent
Time lapsed	: 91 per cent

Findings

102. The project is now on hold due to the confirmation that some of the households targeted by the project are built within a floodline. Submission to request permission to proceed has been done to both DWS and DEDEAT, they have visited the site for inspection and the municipality awaits feedback.



Conclusion

103. To date the project has spent R6.5 million (28 per cent) of the appointment value and has rolled over to the current year. It is evident that the project feasibility analysis was not accurately executed as the flood line assessment was missed. There is also a risk of vandalism and theft of the newly installed infrastructure, thus possibly leading to fruitless & wasteful expenditure. The objectives of the project have therefore not been achieved.

Stage 3 is scheduled to start in quarter 4 (January – March 2025).

Project name 2: Aliwal North Water Treatment Works Holding Dams,

Background

104. The Joe Gqabi District Municipality has been affected by drought in the past, a decision was made to construct hold dams for raw water storage.

Project objectives

105. The objective of the project is to have adequate storage raw water storage for Aliwal North community.

Project data

Consultant has been awarded on 21st February 2022.

Project description

106. Construction of two off-channel dam at the Aliwal North WTW for raw water storage
- The project entails construction of earth raw water storage dams 35MI and 10MI, no expenditure has been incurred.
 - The PSP has since completed final design development after length investigations. The Final Designs were presented to the municipality on 6th March 2023 and since been approved.
 - The project is at procurement of construction services, the was an engagement with Joe Gqabi DEDEA Office to sort out EIA matters in August 2023.



Financials

Original budget 2023/24:	R9.5 million
Adjusted budget 2023/24:	R1.5 million
Exp.	R822 000 or 54 per cent
Balance:	R700 000
Progress:	0 per cent (project is still at tender stage)

Status Quo

107. The project is still at procurement stage - the procurement process for the appointment of the contractor started in 2023 was later cancelled due to an irregularity that was identified at appointment stage. There was a subsequent court case that ensued thus preventing the rerun of the procurement process. The municipality plans to go out on tender again in January 2025.

Conclusion

108. Since the project has been delayed for so long, there is a risk that the project might not be completed in the 2024/25 calendar year.

The Municipality has planned to re-advertise the project in quarter 4 (January – March 2025).

O.R. Tambo District Municipality

Project name: Qumbu Wastewater Treatment Works & Sewerage Reticulation Phase 1

Background

109. The ORTDM appointed Nathoo Mbenyane Engineers as Principal Consultant and BM Engineers as Sub-Consultant to provide professional services for Qumbu Wastewater Treatment Works and Sewerage Reticulation Phase 1 in Ward 14 & 15 which is currently under construction.



Appointment dates

Planned appointment date	: 05 September 2023
Actual appointment date	: 24 October 2023
Planned completion date	: 30 September 2024 (11 months)
Practical completion date	: 25 October 2024
Time lapsed	: 96 per cent

Scope of works

110. The scope of works entails the following items:

- Construction of Inlet works,
- Primary Settling Tanks,
- Denitrification Tanks
- Bio-Filters, Clarifiers,
- Chlorine Dosing and Contact Tank,
- Sewer and Water Reticulation (Internal),
- Sludge Drying Beds,
- New Staff Office Buildings,
- Access and Internal Roads.

111. **Scope of works**

2023/24 Financial Year:

Direct costs

Main Budget:	R54.5 million
Expenditure:	R22.3 million (41 per cent)
Balance:	R32.2 million



Indirect cost

Main Budget: R9.8 million
Expenditure: R4.5 million (46 per cent)
Balance: R5.3 million

Status Quo

112. The project was planned to be awarded on 05th September 2023; however, award was done on 24th October 2023 (a month later). The Contractor is on-site there was delays caused by late approval of Health & Safety file due to non-compliance.
113. The project is behind schedule at 62 per cent overall progress, translating to \pm 4 months. The proposed turnaround plan and programme to catch up on time lost is being reviewed and monitored by the Engineers.



Clarifier Concrete Works



Bio-Filter Concrete Works

Conclusion

114. The project is behind schedule; however, the contractor submitted the turnaround plan to make up for the time lost.



Sakhisizwe Local Municipality

Project name: Construction of Cala Sports field

Background

115. Sakhisizwe Local Municipality has an MIG budget allocation of R30.7 million for the 2024/25 financial year and has appointed BM Infrastructure Development (Pty) Ltd for the provision of Professional Services for ring fenced Cala Sports Field for Sakhisizwe Local Municipality. The proposed sports field facility is situated at approximately 1,210km South-west of Cala CBD. The access is through R410 and Tsitsa Road and location of the site is at the boundary yard of Cala Senior Secondary School. The project is estimated at R28.1 million, however only R10 million is available currently.

Coordinates: Latitude: 31°32'12.22"S Longitude 27°41'22.46"E.

Scope of Work:

116. The scope of work proposed for this phase of the project can be broken down as follows:

- Construction of a Football / Rugby turf
- Installation of automated turf irrigation system
- Construction of ablution facilities for both females and males and disabled toilets. The ablution block will have Four (4) female toilet seats, Two (2) male toilets seats with Four (4) urinals and Two (2) disability toilets (1 for females and 1 for male).
- Construction of female change room; The male change room will be constructed under the next phase.
- Construction of Guardhouse; and
- Construction of a combination of netball and basketball court.

Appointment dates

Actual appointment date	: 03 October 2024
Start date	: 28 October 2024
Planned completion date	: 30 May 2025
Project Duration	: 6 months
Time lapsed	: 17 per cent



Financials

Main Budget	: R7.8 million
Expenditure	: R411 723
Percentage expenditure	: 5 per cent

Status Quo

117. The construction work has commenced in October and progressing fairly well;

- Site establishment 100%
- Site clearance 44%
- Earthworks 73%
- Drainage system 11%
- Irrigation system 0%
- Building works 0%
- Water & Sewer system 49%
- Stormwater system 4%
- Fencing 0%

Overall progress: 24 per cent





Conclusion

118. The contractor is currently on site and no significant challenges noted yet, the time elapsed on the Contract is at 17 per cent and progress to date is at 24 per cent, the contractor is within the scheduled program.

Mbhashe Local Municipality

Project name: Ngumbela Sportsfield

Background

119. Mbhashe Local Municipality has an MIG budget allocation of R74.7 million for the 2024/25 financial year and has appointed iQhayiya Design Workshop (PTY) Ltd for the provision of Professional Services for the ring-fenced Sportsfield. The project area is in Idutywa town at about 5.9km Southwest of the Mbhashe Municipality Offices. It can be accessed with the N2 towards Butterworth due East London. The project is estimated at R30.6 million, however only R8.6 million in the current fiscus, the remaining R23 million is budgeted in the 2025/26 financial year.



Coordinates: Latitude: 32°08'28"S Longitude 28°16'19"E

Appointment dates

Actual appointment date : 03 October 2024
Start date : 21 October 2024
Planned completion date : 21 April 2025
Project Duration : 6 months

Financials

Main Budget : R28.2 million
Expenditure : R3 284 thousand
Percentage expenditure : 12 per cent

Scope of Work:

120. The work to be undertaken under this contract consists of the following:

- Concrete storm-water drainage around the netball/ basketball court
- New paved vehicular parking
- Storm-water run-off drain on the perimeter of the soccer field and on the athletics track
- New cricket pitch with grass banks for seating + concrete landscape seating
- New ticket office + gate house
- Refurbishment of the existing concrete fencing, replacing missing/ broken panels
- Refurbishing existing bleachers for re-use
- Walkways with hard and soft landscaping
- Gabion retaining walls

Status Quo

121. The Contractor was appointed in October 2024 and the work is in progress:

- Site establishment 90%
- Site clearance 65%
- Setting out 60%



- Earthworks 13%
- Drainage system 0%
- Building works 0%
- Pavement layers 0%
- Stormwater system 0%
- Fencing 0%
- Refurbishment of steel 0%



Fig 1: Site clearance



Fig 3: Excavation of cricket pitch

Conclusion

122. The contractor is currently on site and no significant challenges have been noted yet, with progress of at 6% to date. Construction work is within the scheduled program thus far.

Matatiele Local Municipality

Project name: Cedarville Internal Streets

Background

123. Matatiele Local Municipality has an allocation of R61,101 million for the 2024/25 Financial Year. The project forms part of the Municipal Infrastructure Grant (MIG) programme implementation for the current year, which shall be spent by June 2025. The project is situated in Cedarville Town, under Ward 26 of Matatiele Local Municipality (MLM) within the jurisdiction of Alfred Nzo District Municipality. Ziinzame Consulting Engineers (Pty) Ltd will be the implementing agent for the Construction of Cedarville Internal Streets Phase 4. The project is implemented in phases from 203/24 with a total estimated cost of approximately R50.2 million Incl. VAT.



Coordinates: Latitude 30°23'24"S and Longitude: 29°02'24"E

Appointment dates

Planned appointment date : 12 April 2024

Actual appointment date : 27 August 2024

Start date : 05 September 2024

Completion date : 05 September 2025

Project Duration : 12 months

Current overall progress : 10 per cent

Financials

Main Budget : R37.1 million

Revised project cost : R37.1 million

Expenditure : R3.9 million or 10.5 per cent

Scope of Work:

124. The project comprises the construction of surfaced roads within the Cedarville Town. The total length of the road as the original scope is 4.5km with 6m width.

Status Quo

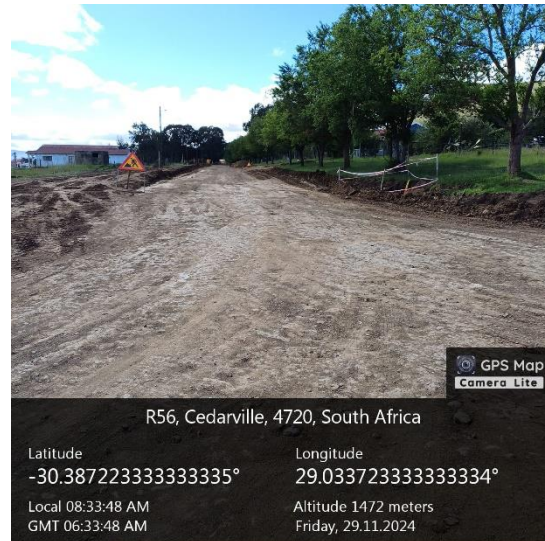
125. The site was handed over to Contractor on 04 September 2024 with actual progress on site;

- Site establishment 80%
- Setting out 35%
- Mass earthworks 2%
- Stormwater drainage 3%
- Layer works 0%
- Road signs & marking 0%

Findings

126. The project is progressing fairly well, it is possible that the Contractor will finish the project on time at cost.





Conclusion

126. The project is still at layer works and will be closely monitored until completion.

Amathole District Municipality

Project name: Fort Beaufort Bulk Water Supply Phase 2

Background

127. Amathole District Municipality has an allocation of R2.5 billion for the 2024/25 Financial Year. The project forms part of the Municipal Infrastructure Grant (MIG) programme implementation for the current year, implemented in phases and Aurecon is the implementing agent for the provision of the bulk Water Services Upgrades.

128. **Phase 1** approved under MIG budget is completed, it includes bulk water pipelines, pump stations, raw water abstraction and reservoirs.

129. **Phase 2** budgeted for R246.5 million includes the upgrading of the WTW from 7.6MI to 13.68MI plant. The raising of Burls Dam and the construction of a 6MI reservoir. The project is situated in Fort Beaufort Town, under Raymond Mhlaba Local Municipality (RMLM).

130. The Fort Beaufort town and certain surrounding suburbs all receive their water from a centralised Water Treatment Works (WTW) located to the north of Fort Beaufort town. Water is abstracted from the Kat River and pumped to a storage dam (Burls Dam) which conveys water to the WTW under



gravity. The treated water is then pumped to a command reservoir site, from where the water either gravitates or is pumped to the various suburbs.

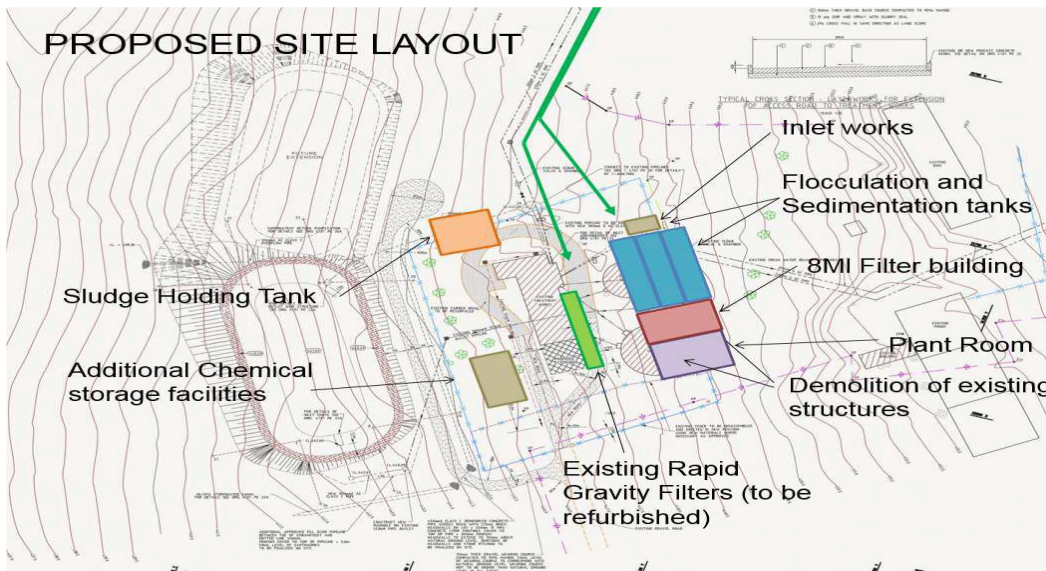
131. The WTW is not operating at its estimated design capacity of 7.6 MI/d. A number of processes are either operating poorly or not operating at all and are relying on temporary measures to fulfil their roles. The capacity of the existing WTW (7.6 MI/day) is also approximately 50% of the required capacity of (15.05MI/day).

Appointment dates

The project is currently on planning stage.

Scope of Work:

132. This phase consists of the new water treatment works (WTW), new 3MI reservoir and the raising of Burls Dam.



Financials

The project is currently on planning stage.

Status Quo

The project is currently on planning stage.



Findings

The project is currently on planning stage.

Conclusion

133. The project is currently on planning stage and updated information will be done in quarter 4.

H. CONCLUSION

134. Given the challenges identified, the following most immediate interventions are required as tabulated below:

CHALLENGES IDENTIFIED	INTERVENTION AREA	ANTICIPATED IMPACT/OUTCOME
Under-collection of revenue on municipal services.	<p>Strengthening of support around revenue management in the municipalities that are under intervention into section 139 of the Constitution, those that adopted unfunded budgets and the 07 municipalities participating in the Municipal Debt Relief Programme</p> <p>Continue with the Revenue Management Forum as a platform for all municipalities in the province to share best practices on common challenges;</p> <p>Technical Advisor support on various aspects of the revenue management chain – i.e cost reflective tariffs, valuation roll reconciliations, completeness of billing and tightening of credit control policies and by-laws of municipalities to give effect to revenue management.</p>	<p>Improvement in the collection rate of municipalities which ultimately result in improved cashflow;</p> <p>Installation of SMART meters to identified municipalities in order to curb electricity losses due to by-passing and also to improve revenue collection.</p> <p>Streamlined activities in the revenue chain of municipalities;</p> <p>Levying of tariffs that take into account the cost of providing services to municipalities.</p> <ul style="list-style-type: none">• Reduction in debt owed by Government and Commercial Consumers;• Ultimate reduction in debt owed by household consumers;• Through participation in the Municipal Debt Relief Programme, municipalities are to benefit from efficiencies and best practices associated with the programme.



CHALLENGES IDENTIFIED	INTERVENTION AREA	ANTICIPATED IMPACT/OUTCOME
<p>Creditors that are not paid within 30 days of receiving an invoice – particularly for bulk services</p>	<p>The Municipal Debt Relief Programme coordinated by the NT presents an opportunity for municipalities whose accounts are in arrears with ESKOM to have the debt written off.</p> <p>Negotiation of favourable payment terms between municipalities and DWS</p>	<p>For those municipalities that participate in the Municipal Debt Relief Programme, the write off, of the ESKOM debt will provide a huge relief to the finances.</p> <p>Some of the annual budgets which have been unfunded for years are likely to be funded;</p> <p>There is anticipated improvement in revenue collection as this area is one of the requirements imposed on municipalities to participate in the programme.</p> <p>The ECPT is also assisting some of the municipalities that are indebted to the water boards to negotiate favourable terms of repayment.</p> <p>Reduction of DWS debt over a period of 3 – 5 years for ADM, ORTDM, CHDM & SRVM. These municipalities were supported to negotiate with DWS to suppress interest for it to be written off after the capital is paid up.</p>



RECOMMENDATIONS

135. In light of the above issues identified and some of the interventions to improve the state of municipal finances, it is recommended that the MEC :
- a. **Note** the content of the report;
 - b. **Note** the report on catalytic projects implemented by some municipalities in the province and the progress thereof;
 - c. **Note** various interventions done by PT in collaboration with sector departments in assisting municipalities to expedite spending on infrastructure conditional grants.

Ikhwezi Lomso greetings: Serving with Honesty, Humility and Integrity

Compiled by:



MR. N BOMVANE
DEPUTY DIRECTOR: MFG
DATE: 30 January 2025

Reviewed by:



MR. T NTSHINGILA
DIRECTOR: MFG
DATE: 30 January 2025

Second Review by:



MR. T PHOGOLE
CHIEF DIRECTOR: MFG
DATE: 30 January 2025

Verified by:



MS. N TUNGATA
DEPUTY DIRECTOR GENERAL: MFG
DATE: 31/01/2025

RECOMMENDED BY:



MR. D MAJEKE
HEAD OF DEPARTMENT
DATE: 13/02/2025

APPROVED BY



MR. M.G MVOKO (MPL)
MEMBER OF THE EXECUTIVE COUNCIL: FINANCE
DATE: 17/02/2025



ANNEXURE A: CONSOLIDATED OPERATING REVENUE & EXPENDITURE AS 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	51 552 660	51 770 381	18 131 538	35,2%	11 911 018	23,1%	30 042 556	58,0%	7 404 117	92,6%	(100,0%)
Exchange Revenue											
Service charges - Electricity	11 725 127	11 709 534	3 198 959	27,3%	2 895 646	24,7%	6 094 605	52,0%	2 529 217	95,0%	(100,0%)
Service charges - Water	5 813 980	5 769 101	1 191 034	20,5%	1 507 748	25,9%	2 698 781	46,8%	1 349 008	96,8%	(100,0%)
Service charges - Waste Water Management	2 215 306	2 210 946	500 935	22,6%	460 767	20,8%	961 702	43,5%	466 756	90,6%	(100,0%)
Service charges - Waste Management	1 435 076	1 443 202	387 950	27,0%	309 309	21,6%	697 258	48,3%	291 023	94,1%	(100,0%)
Sale of Goods and Rendering of Services	439 147	439 189	88 392	20,1%	79 964	18,2%	168 357	38,3%	68 739	64,0%	(100,0%)
Agency services	193 897	195 488	27 247	14,1%	18 647	9,6%	45 894	23,5%	26 932	40,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 846 476	1 846 461	687 832	37,3%	674 169	36,5%	1 362 001	73,8%	610 822	132,1%	(100,0%)
Interest earned from Current and Non Current Assets	910 014	932 070	193 302	21,2%	231 140	25,4%	424 442	45,5%	352 957	114,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	349	349	21	5,9%	41	11,8%	61	17,6%	347	89,5%	(100,0%)
Rental from Fixed Assets	140 821	140 821	39 247	27,9%	33 674	23,9%	72 920	51,8%	30 477	91,9%	(100,0%)
Licence and permits	72 734	72 734	17 849	24,5%	21 287	29,3%	39 136	53,8%	10 456	77,7%	(100,0%)
Operational Revenue	649 838	649 841	49 499	7,6%	118 004	18,2%	167 503	25,8%	156 461	39,6%	(100,0%)
Non-Exchange Revenue											
Property rates	7 543 570	7 553 324	5 170 816	68,5%	693 035	9,2%	5 863 851	77,6%	617 226	95,5%	(100,0%)
Surcharges and Taxes	72 586	72 586	26 017	35,8%	56 165	77,4%	82 181	113,2%	49 785	42,5%	(100,0%)
Fines, penalties and forfeits	373 351	373 703	33 209	8,9%	23 238	6,2%	56 446	15,1%	75 130	51,9%	(100,0%)
Licences or permits	47 197	47 197	12 522	26,5%	15 550	32,9%	28 072	59,5%	9 886	95,4%	(100,0%)
Transfer and subsidies - Operational	16 164 177	16 328 772	5 887 086	36,4%	4 688 618	29,0%	10 575 704	64,8%	118 856	94,4%	(100,0%)
Interest	244 293	244 293	63 548	26,0%	63 602	26,0%	127 150	52,0%	65 311	139,4%	(100,0%)
Fuel Levy	1 601 137	1 601 137	533 712	33,3%	-	-	533 712	33,3%	497 543	74,2%	(100,0%)
Operational Revenue	-	64 831	23 040	-	17 056	-	40 096	61,8%	53 829	-	(100,0%)
Gains on disposal of Assets	21 964	28 521	(14 007)	(63,8%)	5 373	24,5%	(8 634)	(30,3%)	5 371	57,0%	(100,0%)
Other Gains	554	2 954	13 330	2 406,9%	(2 013)	(363,4%)	11 317	383,1%	17 984	72,3%	(100,0%)
Discontinued Operations	41 068	43 328	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 334 604	51 606 504	11 125 580	21,7%	11 009 924	21,4%	22 135 504	42,9%	10 548 482	88,6%	(100,0%)
Employee related costs	15 829 894	15 850 604	3 328 729	21,0%	3 840 916	24,3%	7 169 645	45,2%	3 407 196	91,5%	(100,0%)
Remuneration of councillors	808 218	809 651	167 200	20,7%	200 569	24,8%	367 769	45,4%	175 078	92,0%	(100,0%)
Bulk purchases - electricity	11 753 221	11 753 221	3 899 543	33,2%	2 531 250	21,5%	6 430 793	54,7%	2 657 941	96,8%	(100,0%)
Inventory consumed	1 588 152	1 581 204	233 964	14,7%	311 790	19,6%	545 754	34,5%	287 776	66,3%	(100,0%)
Debt impairment	4 895 764	4 933 490	387 736	7,9%	490 503	10,0%	878 239	17,8%	506 804	30,6%	(100,0%)
Depreciation and amortisation	4 143 065	4 151 689	910 178	22,0%	879 189	21,2%	1 789 367	43,1%	850 623	89,1%	(100,0%)
Interest	255 047	273 797	94 169	36,9%	65 509	25,7%	159 678	58,3%	65 012	68,6%	(100,0%)
Contracted services	5 756 063	5 837 415	814 901	14,2%	1 267 649	22,0%	2 082 549	35,7%	1 264 938	73,3%	(100,0%)
Transfers and subsidies	597 920	604 235	146 402	24,5%	152 542	25,5%	298 944	49,5%	142 645	91,7%	(100,0%)
Irrecoverable debts written off	917 694	906 685	169 304	18,4%	77 437	8,4%	246 742	27,2%	230 543	548,0%	(100,0%)
Operational costs	4 407 364	4 453 646	942 239	21,4%	1 124 577	25,5%	2 066 816	46,4%	930 882	82,4%	(100,0%)
Losses on disposal of Assets	9 844	77 109	1 094	11,1%	43 438	441,3%	44 532	57,8%	4 798	6,3%	(100,0%)
Other Losses	371 757	371 757	30 119	8,1%	24 555	6,6%	54 674	14,7%	24 247	26,4%	(100,0%)
Surplus/(Deficit)	218 055	163 877	7 005 958		901 094		7 907 052		(3 144 365)		
Transfers and subsidies - capital (monetary allocations)	7 687 052	7 861 968	875 572	11,4%	1 433 275	18,6%	2 308 847	29,4%	1 472 388	60,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	0	0	10 536	526 813 350,0%	10 874	543 676 400,0%	21 410	1 070 489 750,0%	28 567	37,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	7 905 107	8 025 845	7 892 066		2 345 242		10 237 309		(1 643 409)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 905 107	8 025 845	7 892 066		2 345 242		10 237 309		(1 643 409)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 905 107	8 025 845	7 892 066		2 345 242		10 237 309		(1 643 409)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	60 324	60 324	18 498	30,7%	19 889	33,0%	38 388	63,6%	-	73,1%	-
Surplus/(Deficit) for the year	7 965 431	8 086 169	7 910 565		2 365 132		10 275 696		(1 643 409)		

CONSOLIDATED QUARTERLY SECTION 71(7) REPORT FOR THE QUARTER ENDED 31 DECEMBER 2024



ANNEXURE B: CONSOLIDATED CAPITAL REVENUE & EXPENDITURE - 31 DECEMBER 2024

Part 2: Capital Revenue and Expenditure

R thousands	2024/25								2023/24		Q4 of 2023/24 to Q4 of 2024/25
	Budget		First Quarter		Second Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure											
Source of Finance	10 017 978	10 557 647	1 233 230	12,3%	1 811 612	18,1%	3 044 841	28,8%	2 174 033	74,7%	(100,0%)
National Government	6 863 116	7 091 099	397 955	5,8%	1 801 937	26,3%	2 199 892	31,0%	1 648 316	82,4%	(100,0%)
Provincial Government	641 035	628 467	62 791	9,8%	(2 341)	(,4%)	60 450	9,6%	70 863	70,6%	(100,0%)
District Municipality	62 523	62 523	667	1,1%	-	-	667	1,1%	4 272	43,1%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,f	50 869	78 270	7 269	14,3%	19 016	37,4%	26 285	33,6%	25 795	33,7%	(100,0%)
Transfers recognised - capital	7 617 544	7 860 359	468 682	6,2%	1 818 612	23,9%	2 287 294	29,1%	1 749 246	80,0%	(100,0%)
Borrowing	194 229	368 142	1 113	,6%	57 298	29,5%	58 412	15,9%	25 213	48,9%	(100,0%)
Internally generated funds	2 206 205	2 329 146	763 435	34,6%	(64 299)	(2,9%)	699 136	30,0%	399 575	58,0%	(100,0%)
Capital Expenditure Functional	10 162 200	10 690 629	1 409 796	13,9%	1 856 454	18,3%	3 266 250	30,6%	2 197 641	75,8%	(100,0%)
Municipal governance and administration	758 897	796 870	795 806	104,9%	(321 009)	(42,3%)	474 797	59,6%	100 441	51,7%	(100,0%)
Executive and Council	21 990	23 757	5 304	24,1%	1 894	8,6%	7 198	30,3%	5 487	60,9%	(100,0%)
Finance and administration	736 322	772 102	792 113	107,6%	(322 972)	(43,9%)	469 142	60,8%	94 856	51,1%	(100,0%)
Internal audit	585	1 010	(1 612)	(275,6%)	69	11,8%	(1 543)	(152,7%)	98	12,5%	(100,0%)
Community and Public Safety	1 029 007	1 040 191	5 731	,6%	206 670	20,1%	212 401	20,4%	178 205	59,6%	(100,0%)
Community and Social Services	156 281	144 925	(71 029)	(45,4%)	31 949	20,4%	(39 080)	(27,0%)	23 987	55,5%	(100,0%)
Sport And Recreation	126 094	133 198	21 881	17,4%	49 783	39,5%	71 685	53,8%	37 548	95,2%	(100,0%)
Public Safety	146 332	174 139	4 918	3,4%	29 070	19,9%	33 987	19,5%	32 175	50,4%	(100,0%)
Housing	589 901	574 288	48 962	8,3%	93 551	15,9%	142 513	24,8%	82 547	57,1%	(100,0%)
Health	10 398	13 641	999	9,6%	2 316	22,3%	3 315	24,3%	1 949	23,4%	(100,0%)
Economic and Environmental Services	3 846 378	4 247 404	89 714	2,3%	994 978	25,9%	1 084 692	25,5%	830 020	79,6%	(100,0%)
Planning and Development	1 149 324	1 150 690	64 311	5,6%	229 527	20,0%	293 839	25,5%	96 513	53,9%	(100,0%)
Road Transport	2 696 053	3 095 814	25 403	,9%	765 449	28,4%	790 852	25,5%	733 128	87,4%	(100,0%)
Environmental Protection	1 000	1 000	-	-	1	,1%	1	,1%	379	77,7%	(100,0%)
Trading Services	4 482 251	4 554 620	514 722	11,5%	974 844	21,7%	1 489 566	32,7%	1 080 356	81,6%	(100,0%)
Energy sources	722 512	740 053	(12 784)	(1,8%)	190 827	26,4%	178 044	24,1%	193 599	82,0%	(100,0%)
Water Management	2 870 539	2 882 756	443 258	15,4%	621 676	21,7%	1 064 935	36,9%	759 433	85,1%	(100,0%)
Waste Water Management	717 643	749 175	97 661	13,6%	117 796	16,4%	215 457	28,8%	81 075	65,8%	(100,0%)
Waste Management	171 557	182 635	(13 414)	(7,8%)	44 544	26,0%	31 131	17,0%	46 250	66,0%	(100,0%)
Other	45 669	51 545	3 823	8,4%	971	2,1%	4 794	9,3%	8 618	36,9%	(100,0%)



ANNEXURE C: CONSOLIDATED CASH RECEIPTS & PAYMENTS – 31 DECEMBER 2024

Part 3: Cash Receipts and Payments

	2024/25							2023/24		Q4 of 2023/24 to Q4 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands											
Cash Flow from Operating Activities											
Receipts	53 353 706	53 222 657	11 779 103	22,1%	13 237 531	24,8%	25 016 634	47,0%	3 743 969	66,1%	(100,0%)
Property rates	6 667 370	6 656 659	1 023 350	15,3%	334 683	5,0%	1 358 033	20,4%	(39 020)	(42,9%)	(100,0%)
Service charges	16 942 370	17 034 401	1 970 363	11,6%	2 014 079	11,9%	3 984 442	23,4%	1 563 203	84,4%	(100,0%)
Other revenue	5 476 481	5 318 789	2 622 767	47,9%	2 512 243	45,9%	5 135 010	96,5%	1 651 337	94,7%	(100,0%)
Transfers and Subsidies - Operational	15 177 930	14 956 728	4 736 841	31,2%	5 995 690	39,5%	10 732 531	71,8%	157 039	90,5%	(100,0%)
Transfers and Subsidies - Capital	6 937 441	7 107 565	1 246 984	18,0%	2 224 279	32,1%	3 471 263	48,8%	267 306	99,4%	(100,0%)
Interest	2 152 114	2 148 515	178 799	8,3%	156 558	7,3%	335 356	15,6%	144 104	70,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 299 534)	(40 418 250)	(7 297 931)	18,1%	(6 655 835)	16,5%	(13 953 766)	34,5%	(4 534 873)	49,9%	(100,0%)
Suppliers and employees	(39 840 758)	(39 940 581)	(7 259 095)	18,2%	(6 618 397)	16,6%	(13 877 491)	34,7%	(4 494 039)	50,0%	(100,0%)
Finance charges	(116 341)	(135 363)	(5 289)	4,5%	(228)	0,2%	(5 517)	4,1%	(504)	8,1%	(100,0%)
Transfers and grants	(342 436)	(342 306)	(33 547)	9,8%	(37 211)	10,9%	(70 757)	20,7%	(40 330)	60,9%	(100,0%)
Net Cash from/(used) Operating Activities	13 054 172	12 804 408	4 481 172	34,3%	6 581 696	50,4%	11 062 868	86,4%	(790 904)	134,7%	(100,0%)
Cash Flow from Investing Activities											
Receipts	(128 477)	(122 604)	(48 006)	37,4%	79 981	(62,3%)	31 975	(26,1%)	9 096	(190,6%)	(100,0%)
Proceeds on disposal of PPE	32 391	38 263	(47 836)	(147,7%)	80 142	247,4%	32 305	84,4%	9 875	113,2%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(160 868)	(160 868)	12	-	12	-	24	-	(76)	(77,7%)	(100,0%)
Decrease (increase) in non-current investments	-	-	(181)	-	(173)	-	(354)	-	(702)	(3 841,6%)	(100,0%)
Payments	(8 163 576)	(8 326 206)	(1 201 712)	14,7%	(1 776 898)	21,8%	(2 978 610)	35,8%	(1 436 817)	58,9%	(100,0%)
Capital assets	(8 163 576)	(8 326 206)	(1 201 712)	14,7%	(1 776 898)	21,8%	(2 978 610)	35,8%	(1 436 817)	58,9%	(100,0%)
Net Cash from/(used) Investing Activities	(8 292 053)	(8 448 810)	(1 249 717)	15,1%	(1 696 918)	20,5%	(2 946 635)	34,9%	(1 427 721)	55,9%	(100,0%)
Cash Flow from Financing Activities											
Receipts	39 489	52 489	(2 772)	(7,0%)	(3 484)	(8,8%)	(6 256)	(11,9%)	(856)	36,2%	(100,0%)
Short term loans	(7 000)	(7 000)	(377)	5,4%	(377)	5,4%	(754)	10,8%	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	(1 272)	(4,2%)	(1 272)	(4,2%)	-	50,0%	-
Increase (decrease) in consumer deposits	16 489	29 489	(2 395)	(14,5%)	(1 835)	(11,1%)	(4 231)	(14,3%)	(856)	3,4%	(100,0%)
Payments	(54 618)	(64 336)	(19 774)	36,2%	(11 598)	21,2%	(31 372)	48,8%	(6 153)	62,2%	(100,0%)
Repayment of borrowing	(54 618)	(64 336)	(19 774)	36,2%	(11 598)	21,2%	(31 372)	48,8%	(6 153)	62,2%	(100,0%)
Net Cash from/(used) Financing Activities	(15 129)	(11 847)	(22 547)	149,0%	(15 082)	99,7%	(37 629)	317,6%	(7 009)	(15,6%)	(100,0%)
Net Increase/(Decrease) in cash held	4 746 991	4 343 750	3 208 908	67,6%	4 869 696	102,6%	8 078 604	186,0%	(2 225 634)	595,9%	(100,0%)
Cash/cash equivalents at the year begin:	7 006 259	7 138 639	4 829 323	68,9%	13 213 085	188,6%	4 829 323	67,7%	20 503 913	61,3%	(11,7%)
Cash/cash equivalents at the year end:	11 753 250	11 482 390	13 073 167	111,2%	18 098 959	154,0%	18 098 959	157,6%	18 238 238	212,2%	(,8%)



ANNEXURE D: DEBT OWED TO THE AUDITOR GENERAL – 31 DECEMBER 2024

EASTERN CAPE - MFMA DEBTOR SCHEDULE FOR DECEMBER 2024											
CUST NO	CUSTOMER NAME	AUDIT CYCLE	Current	1-30 Days	31 - 60 Days	61-90 Days	90 - 120 Days	120+	TOTAL DEBT	PAYMENTS RECEIVED	BALANCE
ALFRED NZO DISTRICT											
00795	Alfred Nzo District Municipality	MFMA	2,856,133.78	-	-	-	-	-	2,856,133.78	2,856,133.78	0.00
05714	Matatiele Municipality	MFMA	1,926,014.56	-	-	-	-	-	1,926,014.56	1,926,014.56	0.00
18214	Winnie Madikizela-Mandela Local Municipality	MFMA	1,533,802.84	-	-	-	-	-	1,533,802.84	1,533,802.84	0.00
18274	Tabankulu Municipality	MFMA	2,777,121.75	-	-397,711.52	-	-	-	2,379,410.23	2,777,121.75	-397,711.52
60083	Umzimvubu Municipality	MFMA	2,160,396.38	-	-	-	-	-	2,160,396.38	2,160,396.38	0.00
61029	Alfred Nzo Development Agency (Pty) Ltd	MFMA	406,247.62	-	-	-	-	-	406,247.62	406,247.62	0.00
TOTAL			11,659,716.93	-	-397,711.52	-	-	-	11,262,005.41	11,659,716.93	-397,711.52
AMATHOLE DISTRICT											
18324	Mbashe Municipality	MFMA	1,626,329.24	-	-	-	-	-	1,626,329.24	1,626,329.24	0.00
21288	Buffalo City Municipality	MFMA	10,289,188.88	-	-	-	-	-	10,289,188.88	10,289,188.88	0.00
21289	Amatole District Municipality	MFMA	2,962,910.01	2,817,200.89	68.53	70.11	69.42	6,956.74	5,787,275.70	2,817,130.91	2,970,144.79
21293	Nqushwa Municipality	MFMA	1,361,658.54	1,490,862.07	-	-	-	-	2,852,520.61	1,504,238.53	1,348,282.08
21297	Mnquma Municipality	MFMA	1,866,809.69	-	-	-	-	-	1,866,809.69	1,866,809.69	0.00
21298	Great Kei Municipality	MFMA	1,422,290.68	-	-	-	-	-	1,422,290.68	1,422,290.68	0.00
21299	Amahlati Municipality	MFMA	1,184,411.87	1,301,269.00	782,097.06	-	-	-	3,267,777.93	1,782,097.06	1,485,680.87
60504	Buffalo City Metro Development Agency	MFMA	679,494.98	-	-	-	-	-	679,494.98	679,494.98	0.00
60565	Amathole Economic Development Agency	MFMA	501,076.82	222,010.49	-	-	-	-	723,087.31	723,087.31	0.00
61658	Raymond Mhlaba Local Municipality	MFMA	1,771,499.13	2,291,853.11	-	-	-	-	4,063,352.24	4,063,352.24	0.00
TOTAL			23,665,669.84	8,123,195.56	782,165.59	70.11	69.42	6,956.74	32,578,127.26	26,774,019.52	5,804,107.74
SARAH BAARTMAN DISTRICT											
04554	Nelson Mandela Bay Municipality	MFMA	11,992,048.40	-	-	-	-	-	11,992,048.40	11,992,048.40	0.00
05245	Sarah Baartman District Municipality	MFMA	1,092,366.28	-	-	-	-	-	1,092,366.28	1,092,366.28	0.00
21295	Makana Municipality	MFMA	1,971,346.08	-	-	-	-	-	1,971,346.08	1,971,346.08	0.00
21296	Ndlambe Municipality	MFMA	1,730,402.07	-	-	-	-	-	1,730,402.07	1,730,402.07	0.00
60043	Blue Crane Route Municipality	MFMA	2,072,603.95	-	-	-	-	-	2,072,603.95	-	2,072,603.95
60046	Kouga Municipality	MFMA	1,363,400.99	-	-	-	-	-	1,363,400.99	1,363,400.99	0.00
60047	Sundays River Valley Municipality	MFMA	2,422,428.18	2,357,196.19	1,451,578.12	701,629.18	-	-	6,932,831.67	798,414.79	6,134,416.88
60072	Kou Kamma Municipality	MFMA	1,998,775.74	1,212,818.91	1,263,719.58	739,885.32	71,938.49	5,082,266.01	10,369,404.05	2,126,393.55	8,243,010.50
60527	Mandela Bay Development Agency	MFMA	1,035,190.67	417,427.46	-	-	-	-	1,452,618.13	-	1,452,618.13
61440	Cacadu District Development Agency	MFMA	52,424.36	-	-	-	-	-	52,424.36	52,424.36	0.00
61659	Dr Beyers Naude Local Municipality	MFMA	2,761,260.86	1,649,022.71	-	-	-	-	4,410,283.57	724,328.25	3,685,955.32
TOTAL			28,492,247.58	5,636,465.27	2,715,297.70	1,441,514.50	71,938.49	5,082,266.01	43,439,729.55	21,851,124.77	21,588,604.78
JOE GQABI DISTRICT											
05254	Joe Gqabi District Municipality	MFMA	1,710,669.05	1,196,963.45	-	-	-	-	2,907,632.50	2,907,632.50	0.00
18384	Elundini Municipality	MFMA	2,028,023.44	-	-	-	-	-	2,028,023.44	2,028,023.44	0.00
21290	Senqu Municipality	MFMA	1,140,204.63	-	-	-	-	-	1,140,204.63	1,140,204.63	0.00
61184	Joe Gqabi Economic Dev. Agency (JoGEDA)	MFMA	558,441.97	-	-	-	-	-	558,441.97	558,441.97	0.00
61661	Walter Sisulu Local Municipality	MFMA	2,245,853.43	1,591,818.47	585,880.27	-	-	-	4,423,552.17	1,300,000.00	3,123,552.17
TOTAL			7,683,192.52	2,788,781.92	585,880.27	-	-	-	11,057,854.71	7,934,302.54	3,123,552.17
OR TAMBO DISTRICT											
18254	Mhlonlo Municipality	MFMA	2,613,833.24	1,562,935.27	-	-	-	-	4,176,768.51	1,529,905.89	2,646,862.62
18314	Port St. Johns Municipality	MFMA	1,527,442.47	1,706,745.27	-	-	-	-	3,234,187.74	3,234,187.74	0.00
18354	Nyaneni Municipality	MFMA	1,494,916.81	-	-	-	-	-	1,494,916.81	-	1,494,916.81
18454	Ingguzwa Hill Local Mun	MFMA	2,079,786.73	-	-	-	-	-	2,079,786.73	2,135,480.73	-55,694.00
60081	King Sabata Dalindyebo Municipality	MFMA	4,044,419.45	-	-	-	-	-	4,044,419.45	4,044,419.45	0.00
60082	OR Tambo District Municipality	MFMA	4,020,046.90	-	-	-	-	-	4,020,046.90	4,020,046.70	0.20
60503	Ntinga or Tambo Development Agency	MFMA	795,462.36	753,025.64	-	-	-	-	1,548,488.00	-	1,548,488.00
61204	Port St. Johns Development Agency	MFMA	172,340.61	110,880.70	-	-	-	-	283,221.31	283,221.31	0.00
TOTAL			16,748,248.57	4,133,586.88	-	-	-	-	20,881,835.45	15,247,261.82	5,634,573.63
CHRIS HANI DISTRICT											
03564	Sakhisizwe Municipality	MFMA	1,228,483.79	-	-	-	-	-	1,228,483.79	1,228,483.79	0.00
18444	Dr. AB Xuma Local Municipality	MFMA	1,187,678.60	-	-	-	-	-	1,187,678.60	1,187,678.60	0.00
21292	Chris Hani District Municipality	MFMA	3,247,444.33	2,693,704.56	3,442.73	3,522.35	3,487.55	349,475.27	6,301,076.79	2,690,189.11	3,610,887.68
21302	Inxuba Yethemba Municipality	MFMA	2,569,109.62	1,776,002.73	1,562,928.02	721,748.66	80,964.95	7,048,436.90	13,759,190.88	553,290.54	13,205,900.34
21306	Intsika Yethu Municipality	MFMA	1,641,872.12	-	-	-	-	-	1,641,872.12	1,641,872.12	0.00
21307	Emalahleni Municipality	MFMA	2,296,241.21	-	-	-	-	-	2,296,241.21	2,296,241.21	0.00
61350	Chris Hani Development Agency (Pty) Ltd	MFMA	431,694.36	718,754.83	-	-	-	-	1,150,449.19	-	1,150,449.19
61660	Enoch Mgijima Local Municipality	MFMA	2,528,003.16	2,015,793.08	7,053.64	-	-	-	4,550,849.88	2,022,846.72	2,528,003.16
TOTAL			15,130,527.19	7,204,255.20	1,573,424.39	725,271.01	84,452.50	7,397,912.17	32,115,842.46	11,620,602.09	20,495,240.37
TOTAL			103,379,602.63	27,886,284.83	5,259,056.43	2,166,855.62	156,460.41	12,487,134.92	151,335,394.84	95,087,027.67	56,248,367.17

CONSOLIDATED QUARTERLY SECTION 71(7) REPORT FOR THE QUARTER ENDED 31 DECEMBER 2024

ANNEXURE E: DEBT OWED TO THE AMATOLA WATER BOARD – 31 DECEMBER 2024

Name of Municipality	Current	30 days	60 days	90 days	120 days+	Total	Attribution
Buffalo City Municipality	29,215,077	4,483	4,733	6,096	474,240	29,704,628	7%
Amathole District Municipality	17,585,357.67	16,536,342.69	18,799,843.34	2,266,045.76	318,599,926.66	373,787,516.12	90%
Ndlambe Municipality	1,254,243.23	-	-	-	-	1,254,243.23	0%
Joe Gqabi District Municipality	5,558.55	5,500.38	5,330.65	40,104.95	924,647.36	981,141.89	0%
OR Tambo District Municipality	14,091.70	501,280.81	14,400.72	35,007.86	7,909,753.15	8,474,534.24	2%
Makana Municipality O&M Contract	4,671.71	4,721.18	4,289.28	61,684.68	434,644.40	510,011.25	0%
Ndlambe Municipality	28,900.22	-	(106.99)	-	-	28,793.23	0%
Dr Beyers Naude Municipality	3,757.50	4,108.79	4,384.50	4,592.73	489,892.50	506,736.02	0%
Koukama	14,450.11	-	-	-	4,026.54	18,476.65	0%
Blue Crane	14,450.11	14,450.11	-	131.88	-	29,032.10	0%
Total Debtors book	48,140,557.92	17,070,886.50	18,832,874.14	2,413,663.49	328,837,130.61	415,295,112.66	100%



ANNEXURE E: DEBT OWED TO ESKOM – 31 DECEMBER 2024



**MONTHLY MONITORING OF
BULK RESOURCE PAYMENTS**
MFMA section 41

Instructions:

Please submit this information within 15 days after the end of each month listing the information required in terms of section 41 of the MFMA to:

1. Electronic copy - National Treasury, MFMA@Treasury.gov.za
2. Electronic copy - Department of Energy

Name of Organ of State reporting: ESKOM HOLDINGS SOC LIMITED

Contact details of person submitting this report:

Neshaan Rooplal 031 279-6324 neshaan.rooplal@eskom.co.za

For attention:

Department of Energy -
National Treasury - TV Pillay MFMA@treasury.gov.za

**INFORMATION REQUIRED IN TERMS OF SECTION 41 OF THE
MUNICIPAL FINANCE MANAGEMENT ACT, 2003**

REPORTING MONTH : December-2024

Section 41(2)(b) : Amounts owing and the age profile of outstanding amounts relating to Bulk Electricity Sales

	Name of Municipality	Current	31 - 60 days	61 - 90 days	90 days+	Total
	EASTERN CAPE	907,834,116	96,168,806	148,580,002	4,201,591,929	5,354,174,853
1	ALFRED NZO DISTRICT MUNICIPALITY	302,880	0	0	0	302,880
2	AMAHLATHI LOCAL MUNICIPALITY	10,180,392	0	11,025,864	100,484,201	121,690,456
3	AMATHOLE DISTRICT MUNICIPALITY	2,282,873	1,551,273	1	0	3,834,147
4	BLUE CRANE ROUTE LOCAL MUNICIPALITY	27,798,979	0	13,002,942	111,301,033	152,102,954
5	BUFFALO CITY METROPOLITAN MUNICIPALITY	190,049,197	0	0	0	190,049,197
6	CHRIS HANI DISTRICT MUNICIPALITY	966,584	469,759	0	0	1,436,342
7	DR BEYERS NAUDE LOCAL MUNICIPALITY	28,712,687	15,910,736	14,058,318	620,422,630	679,104,371
8	ELUNDINI LOCAL MUNICIPALITY	3,489,570	49,676	0	0	3,539,245
9	EMALAHLENI LOCAL MUNICIPALITY (EC)	158,055	0	0	0	158,055
10	ENGCOBO LOCAL MUNICIPALITY	435,299	0	0	0	435,299
11	ENOCH MGJIMA LOCAL MUNICIPALITY	31,342,477	41,261,307	42,677,996	1,409,353,731	1,524,635,511
12	GREAT KEI LOCAL MUNICIPALITY	1,193,363	50,135	12,090	0	1,255,588
13	INGQUZA HILL LOCAL MUNICIPALITY	7,899	0	0	0	7,899
14	INTSIKA YETHU LOCAL MUNICIPALITY	637,593	166,643	0	0	804,236
15	INXUBA YETHEMBA LOCAL MUNICIPALITY	12,095,468	12,969,311	12,801,585	635,448,837	673,315,200
16	JOE GOABI DISTRICT MUNICIPALITY	798,602	0	0	0	798,602
17	KING SABATA DALINDYEBO LOCAL MUNICIPALITY	40,537,891	0	0	238,240,752	278,778,643
18	KOUGA LOCAL MUNICIPALITY	34,230,969	89,188	0	0	34,320,156
19	KOU-KAMMA LOCAL MUNICIPALITY	552,650	0	0	0	552,650
20	MAKANA LOCAL MUNICIPALITY	29,149,897	0	35,004,268	87,115,188	151,269,353
21	MATATIELE LOCAL MUNICIPALITY	6,633,290	27,219	0	0	6,660,509
22	MBASHE LOCAL MUNICIPALITY	30,354	0	0	0	30,354
23	MBIZANA LOCAL MUNICIPALITY	624,701	65,259	0	1	689,960
24	MHLONTLO LOCAL MUNICIPALITY	567,543	331,570	0	0	899,113
25	MINQUA LOCAL MUNICIPALITY	458,617	8,472	0	0	467,089
26	NDLAMBE LOCAL MUNICIPALITY	8,098,077	0	0	0	8,098,077
27	NELSON MANDELA BAY METROPOLITAN MUNICIPALITY	454,546,157	2,596,479	0	31	457,142,667
28	NGQUSHWA LOCAL MUNICIPALITY	414,666	0	0	0	414,666
29	NTHABANKULU LOCAL MUNICIPALITY	448,573	0	0	0	448,573
30	NYANDENI LOCAL MUNICIPALITY	74,212	0	0	0	74,212
31	O R TAMBO DISTRICT MUNICIPALITY	-675,819	0	0	0	-675,819
32	PORT ST JOHNS LOCAL MUNICIPALITY	429,670	0	0	0	429,670
33	RAYMOND MHLABA LOCAL MUNICIPALITY	1,078,158	746,557	760,803	299,591,157	302,176,676
34	SAKHISIZWE LOCAL MUNICIPALITY	170,241	0	0	0	170,241
35	SENGU LOCAL MUNICIPALITY	-490,938	37,984	0	0	-452,953
36	SUNDAYS RIVER VALLEY LOCAL MUNICIPALITY	3,398,454	3,540,270	2,699,123	10,229,558	19,867,405
37	UMZIMVUBU LOCAL MUNICIPALITY	193,930	107,602	0	0	301,532
38	WALTER SISULU LOCAL MUNICIPALITY	16,910,907	16,189,368	16,537,012	689,404,811	739,042,097

CONSOLIDATED QUARTERLY SECTION 71(7) REPORT FOR THE QUARTER ENDED 31 DECEMBER 2024



ANNEXURE F: DEBT OWED TO THE DEPARTMENT OF WATER & SANITATION – 31 DECEMBER 2024

WSP AGE ANALYSIS AS AT 31 DECEMBER 2024								
MUNICIPALITY	Current	30+ Days	60+ Days	90+ Days	120+ Days	150+ Days	180+ Days	Total
AMATHOLE DISTRICT MUNICIPALITY	4,391,229.93	5,748,278.69	-	10,512,816.54	5,592,673.65	2,294,077.80	129,016,752.57	157,555,829.18
CHRIS HANI DISTRICT MUNICIPALITY	2,094,942.14	4,827,125.47	-	1,681,995.42	2,845,087.55	2,091,253.42	84,586,769.65	98,127,173.65
ALFRED NZO DISTRICT MUNICIPALITY	1,019,599.17	1,766,461.79	(189.85)	894,360.23	969,355.24	728,330.19	7,052,671.39	12,430,588.16
JOE QOABI DISTRICT MUNICIPALITY	102,643.01	(31,299.95)	-	64,065.56	159,492.54	35,438.05	3,927,125.83	4,257,465.04
OR TAMBO DISTRICT MUNICIPALITY	3,749,086.94	13,333,020.91	-	4,051,933.63	4,902,590.51	2,908,849.08	55,806,911.87	84,752,392.94
NELSON MANDELA BAY MUNICIPALITY	25,596,561.37	(745,873.33)	(170.14)	179,980.97	190,344.50	184,964.51	2,378,563.27	27,784,371.15
KOUGA MUNICIPALITY	127,238.56	164,260.65	-	130,580.94	124,710.00	161,682.19	2,350,652.67	3,059,125.01
MAKANA MUNICIPALITY	1,061,953.08	1,609,121.88	-	940,232.29	995,440.78	710,668.85	68,035,621.96	73,353,038.84
BLUE CRANE ROUTE	240,819.69	181,985.78	-	120,518.11	174,878.04	171,798.96	1,036,297.68	1,926,298.26
BEYERS NAUDE LOCAL MUNICIPALITY	87,624.81	70,995.86	-	43,698.08	94,447.18	39,936.60	2,753,073.56	3,089,776.09
KOU-KAMMA MUNICIPALITY	4,938.76	9,995.86	-	3,049.32	4,526.97	3,265.65	158,027.15	183,803.71
NDLAMBE MUNICIPALITY	20,819.81	40,812.15	-	27,515.51	298.01	30,536.11	59,227.53	179,209.12
SUNDAY'S RIVER VALLEY MUNICIPALITY	2,534,753.54	1,142,170.75	-	939,500.02	2,254,410.87	859,312.36	52,008,977.57	59,739,125.11
EDEN DISTRICT MUNICIPALITY	2,998.08	1,679.00	-	839.50	2,963.20	839.50	132,465.43	141,784.71
CENTRAL KAROO DISTRICT MUNICIPALITY	3,077.86	1,408.16	-	704.08	3,057.09	704.08	122,130.08	131,081.35
BUFFALO CITY MUNICIPALITY	414,662.12	9,739,575.00	-	2,515,369.36	5,379,131.78	4,336,166.29	1,826,898.51	24,211,803.06
TOTAL DEBT OF EC MUNIPLITIES	41,452,948.87	37,859,718.67	(359.99)	22,107,159.56	23,693,407.91	14,557,823.64	411,252,166.72	550,922,865.38

