



NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT APRIL 2025

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 14 May 2025

To comply with section 71 of the MFMA and the requirements as promulgated in the MBRR Government Gazette No 32141 of 17 July 2009 by submitting the Monthly Budget Statement to the Executive Mayor, National, and Provincial Treasury within 10 working days after the end of each month, containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month.

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ABBREVIATIONS/GLOSSARY

MFMA	Municipal Finance Management Act
IYM	In-Year Monitoring
YTD	Year -to-Date

PART 1: IN - YEAR REPORT

TO: THE EXECUTIVE MAYOR

DIRECTORATE: FINANCIAL SERVICES: BUDGET & TREASURY OFFICE: MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): SECTION 71: IN-YEAR MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDING 30 APRIL 2025

1. Purpose

The purpose of this report is to comply with section 71 of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 July 2009 by the submission of a monthly budget statement to the Executive Mayor, National and Provincial Treasury containing prescribed financial performance particulars for that reporting month and for the financial year up to the end of that month, as legislated.

For the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, serious consideration should be given to the service delivery and financial implications of all decisions taken, ensure that acts, regulations, and policies are adhered to diligently, enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money.

Improving preventative maintenance and spending funds cost-effectively and efficiently to address service delivery challenges. Ensure assets are maintained at desired levels and are being utilized optimally. The spending of funds will have to be prioritised and wastage is curbed. Municipal officials should also take all reasonable steps to prevent unauthorized, irregular, fruitless and wasteful expenditure. Refrain from committing acts of financial misconduct and/or criminal offenses as per Chapter 15 of the MFMA. It is imperative that all municipal officials have an inherent desire to do their job to the best of their ability, take pride and ownership in their work, take accountability for their job functions, do the right thing consistently and work as a collective, cohesive team to achieve the municipality's strategic objectives. Foremost to all of these, have the community's best interest at heart.

2. Vision of Ndlambe Local Municipality

“NDLAMBE MUNICIPALITY strives to be a premier place to work, play, and stay, on the eastern coast Of South Africa. It strives to be the destination of choice for people who love natural and cultural Heritage, adventure water sports, and laid-back living for families. Our promise is to build a state-of-the- art physical infrastructure which will be laid out aesthetically in our beautiful natural environment. Our prosperous community supports a safe and healthy. Lifestyle which is supported by affordable natural living and a vibrant tourism and agriculturally based economy! We promote good governance by providing sustainable, efficient, cost effective, adequate, and affordable services to all our citizens.”

3. Background

Section 71 of the MFMA and in terms of Government Notice 32141 dated 17 July 2009, regarding the “Local Government: Municipal Finance Management Act 2003 and the Municipal Budget and Reporting Regulations” necessitates that specific financial be reported on and in the format prescribed, hence this report to meet legislative compliance. “The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required Tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

Further, Section 71 of the MFMA requires that, “the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality, and the relevant national and provincial treasury, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.” For the reporting period ending 30 April 2025, the ten-working day reporting expires on the 14 May 2025.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary
EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M10 - April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	146,672	177,996	177,996	13,880	142,770	148,330	(5,561)	-4%	177,996
Service charges	192,625	226,197	226,197	17,731	191,555	182,529	9,026	5%	226,197
Investment revenue	12,244	10,858	10,858	969	9,421	9,048	373	4%	10,858
Transfers and subsidies - Operational	136,763	226,609	277,727	11,064	194,621	248,917	(54,296)	-22%	277,727
Other own revenue	34,475	37,020	37,020	4,252	35,727	30,898	4,829	16%	–
Total Revenue (excluding capital transfers and contributions)	522,779	678,680	729,798	47,897	574,094	619,723	(45,629)	-7%	729,798
Employee costs	197,970	204,080	204,450	15,920	169,742	170,408	(666)	0%	204,450
Remuneration of Councillors	8,482	8,573	8,688	705	7,271	7,213	58	1%	8,688
Depreciation and amortisation	54,001	51,434	51,434	3,501	35,474	42,862	(7,388)	-17%	51,434
Interest	8,295	9,501	9,501	–	89	89	(0)	0%	9,501
Inventory consumed and bulk purchases	144,278	137,669	140,707	18,097	121,056	117,903	3,153	3%	140,707
Transfers and subsidies	4,304	5,368	5,765	481	4,309	4,963	(654)	-13%	5,765
Other expenditure	199,825	272,812	320,232	22,510	182,565	273,676	(91,111)	-33%	320,232
Total Expenditure	617,154	689,438	740,778	61,214	520,506	617,114	(96,608)	-16%	740,778
Surplus/(Deficit)	(94,375)	(10,758)	(10,980)	(13,318)	53,588	2,609	50,979	1954%	(10,980)
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	210,975	5,669	133,131	165,854	(32,724)	-20%	210,975
Transfers and subsidies - capital (in-kind)	517	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	26,347	115,733	199,994	(7,648)	186,719	168,463	18,256	11%	199,994
Surplus/ (Deficit) for the year	26,347	115,733	199,994	(7,648)	186,719	168,463	18,256	11%	199,994
Capital expenditure & funds sources									
Capital expenditure	121,103	140,494	215,175	5,139	127,795	174,980	(47,184)	-27%	215,175
Capital transfers recognised	109,708	126,521	201,202	5,122	121,182	161,278	(40,096)	-25%	201,202
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	11,348	13,973	13,973	16	6,614	13,702	(7,088)	-52%	13,973
Total sources of capital funds	121,057	140,494	215,175	5,139	127,795	174,980	(47,184)	-27%	215,175
Financial position									
Total current assets	374,886	383,562	397,728		437,483				397,728
Total non-current assets	1,497,933	1,534,141	1,661,668		1,581,625				1,661,668
Total current liabilities	373,643	311,680	357,300		339,611				357,300
Total non-current liabilities	135,403	132,686	144,816		135,462				144,816
Community wealth/Equity	1,357,351	1,473,337	1,557,281		1,544,035				1,557,281
Cash flows									
Net cash from (used) operating	176,233	142,376	219,573	(21,259)	112,791	193,364	80,573	42%	219,573
Net cash from (used) investing	125,265	(148,425)	(234,948)	(8,637)	(142,587)	(189,373)	(46,787)	25%	(234,948)
Net cash from (used) financing	(1,121)	(758)	1,188	18	(659)	(738)	(80)	11%	1,188
Cash/cash equivalents at the month/year end	367,613	132,603	125,338	–	109,069	142,777	33,709	24%	125,336
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	35,219	18,729	14,366	12,849	10,651	10,738	10,913	219,759	333,225
Creditors Age Analysis									
Total Creditors	9,240	20	19	–	–	–	–	–	9,279

The table above is the summary, the detailed information is outlined in tables C2 to table C7 and their supporting tables SC1 to table SC13e

Table C2 – Financial Performance (Standard Classification)**EC105 Ndlambe - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 - April**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Revenue - Functional										
Governance and administration		228,303	290,813	290,813	15,303	251,200	257,947	(6,747)	-3%	290,813
Executive and council		2,065	4,576	4,576	24	4,611	4,576	35	1%	4,576
Finance and administration		225,738	286,237	286,237	15,279	246,145	253,371	(7,226)	-3%	286,237
Internal audit		500	-	-	-	444	-	444	0	-
Community and public safety		19,527	84,998	137,645	10,832	55,263	116,839	(61,576)	-53%	137,645
Community and social services		3,345	3,445	4,541	121	2,100	4,088	(1,989)	-49%	4,541
Sport and recreation		10,459	249	249	29	1,250	207	1,043	503%	249
Public safety		2,272	77	946	8	182	933	(751)	-81%	946
Housing		2,015	79,215	129,897	10,559	49,967	109,624	(59,657)	-54%	129,897
Health		1,436	2,013	2,013	116	1,764	1,986	(222)	-11%	2,013
Economic and environmental services		28,291	26,750	63,071	1,277	43,948	45,539	(1,591)	-3%	63,071
Planning and development		6,369	7,300	5,816	736	6,921	4,600	2,321	50%	5,816
Road transport		20,709	17,602	55,406	534	36,091	39,399	(3,308)	-8%	55,406
Environmental protection		1,212	1,849	1,849	7	936	1,540	(605)	-39%	1,849
Trading services		365,559	398,286	444,920	24,661	352,497	361,650	(9,153)	-3%	444,920
Energy sources		98,124	114,288	114,288	8,912	95,476	95,371	105	0%	114,288
Water management		115,541	89,661	102,678	6,666	109,266	76,472	32,794	43%	102,678
Waste water management		114,981	140,320	173,938	6,051	99,216	144,793	(45,577)	-31%	173,938
Waste management		36,914	54,017	54,017	3,032	48,539	45,014	3,525	8%	54,017
Other	4	1,821	4,323	4,323	1,493	4,317	3,603	715	20%	4,323
Total Revenue - Functional	2	643,501	805,171	940,772	53,566	707,225	785,577	(78,352)	-10%	940,772
Expenditure - Functional										
Governance and administration		163,381	168,182	164,039	10,913	126,370	139,606	(13,236)	-9%	164,039
Executive and council		45,577	51,983	51,992	3,088	36,458	44,061	(7,604)	-17%	51,992
Finance and administration		109,156	107,145	102,967	7,459	82,352	87,503	(5,151)	-6%	102,967
Internal audit		8,648	9,054	9,080	367	7,561	8,042	(481)	-6%	9,080
Community and public safety		45,250	133,864	186,310	14,508	91,794	161,819	(70,025)	-43%	186,310
Community and social services		11,486	17,233	17,893	779	9,727	15,260	(5,533)	-36%	17,893
Sport and recreation		15,287	18,197	18,347	1,358	15,645	15,520	125	1%	18,347
Public safety		12,234	12,727	13,939	1,033	10,660	11,423	(763)	-7%	13,939
Housing		4,170	82,967	133,550	11,152	53,746	117,409	(63,662)	-54%	133,550
Health		2,072	2,739	2,580	186	2,016	2,208	(191)	-9%	2,580
Economic and environmental services		96,246	95,398	94,172	8,004	83,821	79,712	4,109	5%	94,172
Planning and development		33,370	29,834	28,515	2,600	29,226	24,612	4,613	19%	28,515
Road transport		60,351	62,838	62,946	5,182	52,527	52,740	(213)	0%	62,946
Environmental protection		2,525	2,726	2,711	222	2,068	2,360	(292)	-12%	2,711
Trading services		308,957	288,644	292,884	27,601	216,295	233,129	(16,834)	-7%	292,884
Energy sources		126,326	118,450	122,747	16,283	106,479	100,666	5,814	6%	122,747
Water management		100,798	91,881	91,881	5,360	61,457	76,925	(15,468)	-20%	91,881
Waste water management		34,432	31,136	31,136	2,125	20,171	24,279	(4,107)	-17%	31,136
Waste management		47,401	47,177	47,120	3,834	28,188	31,260	(3,073)	-10%	47,120
Other		3,321	3,350	3,373	188	2,225	2,847	(623)	-22%	3,373
Total Expenditure - Functional	3	617,154	689,438	740,778	61,214	520,506	617,114	(96,608)	-16%	740,778
Surplus/ (Deficit) for the year		26,347	115,733	199,994	(7,648)	186,719	168,463	18,256	11%	199,994

Table C3 – Financial Performance (revenue and expenditure by municipal vote)

EC105 Ndlambe - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) – M10 - April

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2,048	4,576	4,576	–	4,581	4,576	5	0.1%	4,576
Vote 2 - MUNICIPAL MANAGER		517	–	–	24	474	–	474	0	–
Vote 3 - CORPORATE SERVICES		4,366	3,733	4,829	187	2,469	4,376	(1,907)	-43.6%	4,829
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	56,491	3,198	50,630	47,385	3,245	6.8%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	7,116	1,508	6,422	6,075	347	5.7%	7,116
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	364,845	17,859	192,585	298,238	(105,654)	-35.4%	364,845
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	114,288	8,912	95,476	95,371	105	0.1%	114,288
Vote 8 - WATER WORKS		115,541	89,661	102,678	6,666	109,266	76,472	32,794	42.9%	102,678
Vote 9 - FINANCIAL SERVICES		224,683	285,949	285,949	15,213	245,321	253,083	(7,762)	-3.1%	285,949
Vote 10 -		0	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	643,501	805,171	940,772	53,566	707,225	785,577	(78,352)	-10.0%	940,772
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		13,522	14,510	14,556	1,096	11,849	12,288	(439)	-3.6%	14,556
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	48,880	2,496	33,938	42,150	(8,212)	-19.5%	48,880
Vote 3 - CORPORATE SERVICES		40,391	39,499	40,882	2,263	29,356	34,940	(5,584)	-16.0%	40,882
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	80,923	6,611	57,710	59,856	(2,145)	-3.6%	80,923
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,082	28,913	30,348	2,439	24,202	25,376	(1,174)	-4.6%	30,348
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,743	204,837	254,239	20,834	153,518	216,963	(63,446)	-29.2%	254,239
Vote 7 - ELECTRICITY SERVICES		126,326	118,450	122,747	16,283	106,479	100,666	5,814	5.8%	122,747
Vote 8 - WATER WORKS		100,798	91,881	91,881	5,360	61,457	76,925	(15,468)	-20.1%	91,881
Vote 9 - FINANCIAL SERVICES		53,657	60,922	56,322	3,833	41,997	47,950	(5,953)	-12.4%	56,322
Vote 10 -		7	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	617,154	689,438	740,778	61,214	520,506	617,114	(96,608)	-15.7%	740,778
Surplus/ (Deficit) for the year	2	26,347	115,733	199,994	(7,648)	186,719	168,463	18,256	10.8%	199,994

Table C2 and C3 measure the monthly actual and year to dates actuals against the year-to- date budget. The above-mentioned budget tables are presented by standard classification and vote respectively for both revenue and expenditure. The variances are all reflected in the year-to-date variance column.

Electricity services reflect an unauthorised expenditure of R5.814 million as of the end of April 2025. This expenditure, related to municipal services, will be reallocated to the appropriate segment where the provision was originally made. The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications.

Table C4: Financial Performance by Revenue Source and Expenditure Type

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M10 - April

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		92,197	112,636	112,636	8,729	93,539	93,951	(411)	0%	112,636
Service charges - Water		59,338	65,125	65,125	5,035	55,301	48,215	7,086	15%	65,125
Service charges - Waste Water Management		18,928	19,782	19,782	1,721	18,672	16,485	2,186	13%	19,782
Service charges - Waste management		22,161	28,654	28,654	2,247	24,043	23,878	165	1%	28,654
Sale of Goods and Rendering of Services		3,694	3,743	3,743	394	3,099	3,119	(20)	-1%	3,743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,656	9,222	9,222	1,206	11,623	7,685	3,937	51%	9,222
Interest from Current and Non-Current Assets		12,244	10,858	10,858	969	9,421	9,048	373	4%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,080	1,150	1,150	84	851	959	(107)	-11%	1,150
Licence and permits		1,821	4,323	4,323	1,493	4,317	3,603	715	20%	4,323
Operational Revenue		2,396	1,448	1,448	162	1,538	1,255	283	23%	1,448
Non-Exchange Revenue										
Property rates		146,672	177,996	177,996	13,880	142,770	148,330	(5,561)	-4%	177,996
Surcharges and Taxes		8,212	7,287	7,287	372	5,495	6,073	(577)	-10%	7,287
Fines, penalties and forfeits		401	418	418	34	376	348	28	8%	418
Licence and permits		1,314	1,991	1,991	17	1,158	1,659	(501)	-30%	1,991
Transfers and subsidies - Operational		136,763	226,609	277,727	11,064	194,621	248,917	(54,296)	-22%	277,727
Interest		4,603	7,437	7,437	349	5,498	6,197	(699)	-11%	7,437
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		577	-	-	141	1,759	-	1,759	0	-
Other Gains		722	-	-	-	12	-	12	0	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		522,779	678,680	729,798	47,897	574,094	619,723	(45,629)	-7%	729,798
Expenditure By Type										
Employee related costs		197,970	204,080	204,450	15,920	169,742	170,408	(666)	0%	204,450
Remuneration of councillors		8,482	8,573	8,688	705	7,271	7,213	58	1%	8,688
Bulk purchases - electricity		96,280	88,969	91,896	14,311	83,137	75,897	7,240	10%	91,896
Inventory consumed		47,998	48,701	48,811	3,786	37,919	42,006	(4,087)	-10%	48,811
Debt impairment		58,337	7,972	7,972	-	-	7,992	(7,992)	-100%	7,972
Depreciation and amortisation		54,001	51,434	51,434	3,501	35,474	42,862	(7,388)	-17%	51,434
Interest		8,295	9,501	9,501	-	89	89	(0)	0%	9,501
Contracted services		89,793	174,514	225,575	18,007	125,946	194,471	(68,525)	-35%	225,575
Transfers and subsidies		4,304	5,368	5,765	481	4,309	4,963	(654)	-13%	5,765
Irrecoverable debts written off		21	24,591	24,591	(25)	8,042	16,789	(8,746)	-52%	24,591
Operational costs		46,749	65,735	62,094	4,107	43,102	54,424	(11,322)	-21%	62,094
Losses on Disposal of Assets		4,907	-	-	419	5,449	-	5,449	0	-
Other Losses		17	-	-	2	25	-	25	0	-
Total Expenditure		617,154	689,438	740,778	61,214	520,506	617,114	(96,608)	-16%	740,778
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		120,205	126,491	210,975	5,669	133,131	165,854	(32,724)	-20%	210,975
Transfers and subsidies - capital (in-kind)		517	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26,347	115,733	199,994	(7,648)	186,719	168,463			199,994
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		26,347	115,733	199,994	(7,648)	186,719	168,463			199,994
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,347	115,733	199,994	(7,648)	186,719	168,463			199,994
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,347	115,733	199,994	(7,648)	186,719	168,463			199,994

It must be noted that narrations are provided on budget vs actual on variances exceeding 10 percent.

Revenue:

The overall actual year-to-date operational revenue at the end of April is R5274,094 million and the year-to-date budget of R619,723 million and this reflects a negative variance of R45,629 million which is -7%.

The service charges monthly projections are not adjusted correctly, the system is not capable of making monthly adjustment projections. The table therefore outlines the correct year-to-date budget per service. The overperformance of 14% on water and 13% on wastewater management is primarily due to under performance of sewerage charges and pump out fees associated with the removal of wastewater. Actual costs in these areas exceeded projections, leading to a variance against the initial budget.

Description	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD Budget variance	YTD variance %
Service charges - Electricity	112,636	112,636	8,729	93,539	93,951	-412	0%
Service charges - Water	65,125	65,125	5,035	55,301	48,215	7,086	14%
Service charges - Waste Water Management	19,782	19,782	1,721	18,672	16,485	2,187	13%
Service charges - Waste management	28,654	28,654	2,247	24,043	23,878	165	0%

The underperformance under sale of goods and rendering of services is attributed to reduced service consumption, billing inefficiencies, and high levels of non-payment by consumers.

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

The year-to-date collection rate for the month of April is 81% compared to March, which has reflected the collection rate of 75%

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending April is R53,588 million. The net operating surplus is made after deducting the total operating expenditure from the total operating revenue. It must be noted that the capital transfers that are funding capital projects are excluded.

Operating Expenditure

- The year-to-date operational expenditure at the end of April is R520,5061million, and the year-to-date budget is R617,114 million. This reflects an underspending level of -96,608 million which is -16%.
- Bulk purchases reflects a variance of 10%. A correcting journal has been done to re-allocate the expenditure into correct segment.
- Inventory consumed reflects an underperformance with a variance of -10% for the month of April.
- The variance on debt impairment has resulted because of the debt write off that is done in the last month of the financial year, projections for the debt impairment will be allocated in the last quarter of the financial year to align with actual performance.
- Depreciation and amortization reflects a -17% at the end of April against the year-to-date budget of R35,474. This is due to low spending on capital additions. The budget includes depreciation provision for new acquisitions.
-

- Contracted Services reflects a negative underspending variance of 35%. Contracted services in the budget are inclusive of grants from Human Settlement for construction of RDP houses, however, there have been delays on projects due environmental assessment and delays on procurement of contracts.
- Irrecoverable debts written off. This item relates to the write-off of the irrecoverable debts. The write-offs are recommended to Council by rates and evaluation committee. The write-offs are done in intervals which are Sept, March and June and the month of June carries the bulk write-offs relating to indigent and deceased debts. Fewer bad debts have been written off compared to what was anticipated.
- Transfers and subsidies reflect an underperformance of -13% for the month of April.
- Operational costs are all other expenses, which reflects the variance of -21 % at the end of April. The list below outlines the top 10 items that are reported in operational costs. Most of these items only occur on an ad hoc basis, i.e. hire charges, insurance premiums, software licenses etc.

See operational costs below:

Top 10 Other Operational costs

Financial Year	Item Description	Total Budget	Total Actual
2025	Expenditure: Operational Cost: Hire Charges	9,314,765.00	11,073,919.78
2025	Expenditure: Operational Cost: External Audit Fees	5,575,520.00	4,723,740.24
2025	Expenditure: Operational Cost: Insurance Underwriting: Premiums	2,494,380.00	3,305,042.99
2025	Expenditure: Operational Cost: External Computer Service: Information Services	2,304,200.00	2,798,612.00
2025	Expenditure: Operational Cost: External Computer Service: Software Licenses	2,925,770.00	2,263,134.48
2025	Expenditure: Operational Cost: Professional Bodies; Membership and Subscription	2,289,317.00	2,213,046.32
2025	Expenditure: Operational Cost: Communication: Telephone; Fax; Telegraph and Telex	2,015,900.00	1,674,412.84
2025	Expenditure: Operational Cost: Skills Development Fund Levy	1,752,061.00	1,449,505.42
2025	Expenditure: Operational Cost: Commission: Third Party Vendors	2,147,144.00	1,366,964.45
2025	Expenditure: Operational Cost: Bank Charges; Facility and Card Fees: Bank Accounts	1,200,000.00	1,260,492.61

Table C5 Monthly Budget Statement - Capital Expenditure

EC Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M10 - April

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND PROTECTION SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - WATER WORKS		-	-	-	-	-	-	-	-	-
Vote 9 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		745	-	-	-	7	-	7	0	-
Vote 2 - MUNICIPAL MANAGER		491	254	254	-	220	254	(35)	-14%	254
Vote 3 - CORPORATE SERVICES		991	3,700	3,700	-	270	3,723	(3,453)	-93%	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	1,938	-	541	2,349	(1,808)	-77%	1,938
Vote 5 - COMMUNITY AND PROTECTION SERVICES		12,042	-	1,665	-	1,575	1,120	454	41%	1,665
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	166,651	4,224	91,563	139,664	(48,101)	-34%	166,651
Vote 7 - ELECTRICITY SERVICES		558	1,169	7	-	-	472	(472)	-100%	7
Vote 8 - WATER WORKS		26,548	10,891	40,244	898	33,583	26,687	6,896	26%	40,244
Vote 9 - FINANCIAL SERVICES		1,114	715	715	16	37	710	(672)	-95%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	121,103	140,494	215,175	5,139	127,795	174,980	(47,184)	-27%	215,175
Total Capital Expenditure		121,103	140,494	215,175	5,139	127,795	174,980	(47,184)	-27%	215,175
Capital Expenditure - Functional Classification										
Governance and administration		2,468	3,225	2,289	16	407	2,731	(2,325)	-85%	2,289
Executive and council		1,188	254	254	-	227	254	(27)	-11%	254
Finance and administration		1,231	2,971	2,035	16	180	2,477	(2,297)	-93%	2,035
Internal audit		48	-	-	-	-	-	-	-	-
Community and public safety		13,131	2,500	4,645	-	2,220	3,900	(1,680)	-43%	4,645
Community and social services		896	2,500	2,539	-	191	2,523	(2,332)	-92%	2,539
Sport and recreation		9,604	-	1,347	-	1,334	813	522	64%	1,347
Public safety		2,622	-	759	-	694	563	131	23%	759
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
Economic and environmental services		17,663	17,895	59,491	448	33,636	43,005	(9,369)	-22%	59,491
Planning and development		277	475	415	-	54	408	(354)	-87%	415
Road transport		17,385	17,420	59,076	448	33,581	42,597	(9,016)	-21%	59,076
Environmental protection		-	-	-	-	1	-	1	0	-
Trading services		87,663	116,875	148,702	4,674	91,511	125,303	(33,792)	-27%	148,702
Energy sources		558	1,169	7	-	-	472	(472)	-100%	7
Water management		26,548	10,891	40,244	898	33,583	26,687	6,896	26%	40,244
Waste water management		57,199	102,114	107,140	3,776	57,928	96,225	(38,297)	-40%	107,140
Waste management		3,358	2,700	1,311	-	-	1,918	(1,918)	-100%	1,311
Other		180	-	48	-	22	42	(20)	-48%	48
Total Capital Expenditure - Functional Classification	3	121,103	140,494	215,175	5,139	127,795	174,980	(47,184)	-27%	215,175
Funded by:										
National Government		63,792	60,792	68,937	3,427	58,555	60,671	(2,116)	-3%	68,937
Provincial Government		41,951	64,382	130,873	1,695	61,300	99,215	(37,915)	-38%	130,873
District Municipality		2,129	-	45	-	-	45	(45)	-100%	45
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		1,835	1,347	1,347	-	1,327	1,347	(20)	-1%	1,347
Transfers recognised - capital		109,708	126,521	201,202	5,122	121,182	161,278	(40,096)	-25%	201,202
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,348	13,973	13,973	16	6,614	13,702	(7,088)	-52%	13,973
Total Capital Funding		121,057	140,494	215,175	5,139	127,795	174,980	(47,184)	-27%	215,175

The above table C5 Capex presents capital expenditure performance by Municipal vote, standard classification, and the funding thereof.

For the month of April R5,139 million was spent on capital expenditure and the year-to-date expenditure of R127,795million whilst the year-to-date budget is R174,980 million, and this gave a negative variance of R47,184 million which translates to -27%.

Table C6: Monthly Budget Statement Financial Position**EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M10 - April**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		139,523	132,403	112,340	109,361	112,340
Trade and other receivables from exchange transactions		38,220	54,095	60,789	97,695	60,789
Receivables from non-exchange transactions		24,341	45,084	51,554	35,119	51,554
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,439	1,537	1,681	1,573	1,681
VAT		169,845	149,579	169,845	193,064	169,845
Other current assets		1,519	865	1,519	671	1,519
Total current assets		374,886	383,562	397,728	437,483	397,728
Non-current assets						
Investments		46	45	46	42	46
Investment property		242,891	258,541	241,711	236,026	241,711
Property, plant and equipment		1,254,942	1,275,464	1,419,876	1,345,509	1,419,876
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	0	0	0
Intangible assets		53	91	35	49	35
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1,497,933	1,534,141	1,661,668	1,581,625	1,661,668
TOTAL ASSETS		1,872,819	1,917,702	2,059,396	2,019,107	2,059,396
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		973	0	0	29	0
Consumer deposits		2,828	2,877	3,043	2,850	3,043
Trade and other payables from exchange transactions		82,844	67,212	81,236	55,358	81,236
Trade and other payables from non-exchange transactions		106,074	79,963	81,114	70,615	81,114
Provision		15,051	16,146	18,036	18,036	18,036
VAT		162,888	145,481	173,870	192,722	173,870
Other current liabilities		2,985	–	–	–	–
Total current liabilities		373,643	311,680	357,300	339,611	357,300
Non current liabilities						
Financial liabilities		(0)	–	(0)	59	(0)
Provision		73,320	77,465	82,733	73,320	82,733
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		62,083	55,221	62,083	62,083	62,083
Total non current liabilities		135,403	132,686	144,816	135,462	144,816
TOTAL LIABILITIES		509,046	444,365	502,115	475,072	502,115
NET ASSETS	2	1,363,773	1,473,337	1,557,281	1,544,035	1,557,281
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,357,351	1,473,337	1,557,281	1,544,035	1,557,281
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,357,351	1,473,337	1,557,281	1,544,035	1,557,281

The above table shows that community wealth amounts to R1,544,035 billion, total liabilities R475,072 million and the total assets R2,019,107 billion. Non-current liabilities are mainly made up of borrowing, post-retirement medical aid, provisions for long service awards and landfill sites. It must be noted that the valuation for the items mentioned is done at year-end. The Development Bank of Southern Africa loans are paid bi-annually in September and March.

The financial ratios relating to the statement of financial position for the month ending April 2025 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.29	1.5 - 2:1	The ratio is below the norm, this is because of the price increases on monthly commitment such as Eskom and fuel. The decrease in collection rate is also a contributing factor. The municipality will be forced to utilize internal reserves to fund the shortfall on monthly commitments.
Remuneration excl Cllrs	34%	25% - 40%	The ratio is within the norm for the month of December
Contracted Services	24%	2% - 5%	The contracted service ratio is above the norm. The municipality is currently outsourcing the electrical services and operations and maintenance of the reverse osmosis plant. This is because of lack of expertise within the municipality and the salary scales of a grade 3 municipality do not entice the market with expertise.
Net operating surplus margin	9%	= or > 0%	The ratio is within the norm
Operating Expenditure Budget Implementation Indicator	84%	95% - 100%	The ratio is below the norm
Operating Revenue Budget Implementation Indicator	93%	95% - 100%	The ratio is below the norm

Table C7: Monthly Budget Statement Cash Flow**EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M10**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		135,655	152,712	151,539	13,083	135,849	89,082	46,767	52%	152,712
Service charges		208,903	216,639	218,148	15,266	161,962	126,373	35,590	28%	216,639
Other revenue		39,875	48,807	69,255	56	65,871	28,471	37,400	131%	48,807
Government - operating		223,486	226,609	276,632	10	164,178	132,189	31,990	24%	226,609
Government - capital		203,739	126,491	180,397	–	121,722	73,786	47,936	65%	126,491
Interest		6,893	10,858	19,282	969	10,274	6,334	3,940	62%	10,858
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(595,899)	(642,908)	(702,025)	56,090	(546,619)	(375,030)	171,590	-46%	(642,908)
Finance charges		(196)	(89)	(89)	–	(89)	(52)	37	-71%	(89)
Transfers and Grants		(4,114)	(5,168)	(5,337)	–	–	(3,015)	(3,015)	100%	(5,168)
NET CASH FROM/(USED) OPERATING ACTIVITIES		218,342	133,951	207,802	85,474	113,150	78,138	(35,011)	-45%	133,951
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	141	1,759	–	1,759		
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		
Decrease (increase) in non-current investments		(18)	–	–	–	–	–	–		
Payments										
Capital assets		(189,405)	(148,425)	(234,029)	(8,776)	(144,427)	(86,581)	57,846	-67%	(148,425)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(189,423)	(148,425)	(234,029)	(8,635)	(142,668)	(86,581)	56,087	-65%	(148,425)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		
Borrowing long term/refinancing		–	–	–	–	–	–	–		
Increase (decrease) in consumer deposits		59	215	215	23	296	125	171	136%	215
Payments										
Repayment of borrowing		(1,477)	(973)	(973)	–	(944)	(568)	376	0%	(973)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,418)	(758)	(758)	23	(648)	(442)	205	-46%	(758)
NET INCREASE/ (DECREASE) IN CASH HELD		27,501	(15,232)	(26,985)	76,861	(30,166)	(8,885)			(15,232)
Cash/cash equivalents at beginning:		67,235	139,410	139,525		139,527	139,410			139,527
Cash/cash equivalents at month/year end:		94,736	124,178	112,540		109,361	130,525			124,295

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanation

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M10 - April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>R thousands</u> <u>Revenue</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u> Cash Flow		The cash flow that is automated from the system reflects variances as a result it is not accurate	For the system cash flow extracted to be corrected certain are being corrected as identified.
6	<u>Measurable performance</u>			
7	<u>Municipal Entities</u>			

Supporting Table: SC2 Performance indicators

EC105 Ndlambe - Supporting Table SC2 Monthly Budget Statement - performance indicators – M10 - April

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.1%	8.8%	8.2%	0.0%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/		18.6%	13.7%	14.4%	12.2%	14.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	100.3%	123.1%	111.3%	128.8%	111.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		37.3%	42.5%	31.4%	32.2%	31.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.3%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		6.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	9.6%	11.0%	12%	11%	11.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	48.5%	31.6%	31.6%	31.5%	31.6%
Employee costs	Employee costs/Total Revenue - capital revenue		37.9%	30.1%	28.0%	29.6%	28.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.2%	7.1%	6.0%	5.5%	6.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.9%	9.0%	8.3%	0.0%	2.5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		28.5%	33.5%	36.0%	28.3%	36.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		98.4%	85.3%	97.0%	97.0%	97.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational		3.1%	3.0%	2.3%	2.3%	2.3%

Supporting Table: SC 3 - Debtors Age Analysis

EC105 Ndlambe - Supporting Table SC3 Monthly Budget Statement - Aged Debtors - M10 - April

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6,942	4,704	4,528	4,150	3,345	3,817	4,185	61,074	92,746	76,572	844	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,021	3,790	2,142	1,982	1,289	1,260	1,414	15,777	35,675	21,722	1,039	-	
Receivables from Non-exchange Transactions - Property Rates	1400	12,934	4,917	2,943	2,168	1,754	1,492	1,299	32,903	60,410	39,616	7	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1,950	1,401	1,236	1,307	1,149	1,112	1,079	23,930	33,164	28,576	254	-	
Receivables from Exchange Transactions - Waste Management	1600	3,212	1,926	1,586	1,444	1,356	1,316	1,268	33,372	45,479	38,756	419	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	1,525	1,525	1,525	-	-	
Interest on Arrear Debtor Accounts	1810	2,008	1,917	1,874	1,744	1,722	1,668	1,631	41,043	53,607	47,808	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	153	75	58	54	37	72	37	10,135	10,619	10,334	(0)	-	
Total By Income Source	2000	35,219	18,729	14,366	12,849	10,651	10,738	10,913	219,759	333,225	264,909	2,563	-	
2023/24 - totals only		-	-	-	-	-	-	-	-	-	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	456	419	309	272	251	268	344	5,253	7,571	6,387	58	-	
Commercial	2300	6,319	3,075	2,267	1,808	1,498	1,429	1,419	37,595	55,410	43,750	567	-	
Households	2400	28,444	15,235	11,791	10,769	8,902	9,041	9,150	176,910	270,243	214,773	1,937	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	35,219	18,729	14,366	12,849	10,651	10,738	10,913	219,759	333,225	264,909	2,563	-	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of April amount to R333,225 million.

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Supporting Table: SC 4 - Creditors Age Analysis**EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M10 - April**

Description	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1		
R thousands											
Creditors Age Analysis By Customer											
Bulk Electricity	0100	7,175	–	–	–	–	–	–	–	7,175	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	2,065	20	19	–	–	–	–	–	2,104	275
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	9,240	20	19	–	–	–	–	–	9,279	275

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of April are at R9,279 million whereas March reflected at 3,631 million. The group of outstanding creditors are trade creditors and Bulk Electricity.

Top 20 Creditors

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	(9,259,940.13)
13800	IMVU CONSTRUCTION GROUP	(4,746,738.97)
16431	SIZWE AMANSI INVESTMENTS	(2,528,119.42)
16589	PROXA SOUTH AFRICA	(1,961,581.56)
12130	ADIODEX	(1,804,035.54)
12944	CDR TECHNICAL (MONTHLY FIXED)	(1,661,052.75)
16316	Amlu Trading (PTY) LTD	(1,612,880.41)
15571	PHEFONG CONSTRUCTION AND PROJECTS 39	(1,493,272.39)
14695	NUWATER SYSTEMS	(1,273,482.88)
15649	KASABIAN PROJECTS	(938,630.00)
16427	BONTIFOR	(904,288.91)
00249	AMATOLA WATER BOAR	(801,119.74)
03897	KUNGAWO HOLDINGS	(771,459.33)
15425	AMAQOCWA CIVILS	(771,459.33)
04377	LRC CIVILS CC	(703,514.90)
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	(663,550.00)
11728	HLOMELANG MARKETING	(655,500.00)
07978	PLANET OCEAN CC -	(580,175.00)
14485	NOKONGO HOLDINGS	(532,011.41)
12959	PE FUEL DISTRIBUTORS	(515,112.16)

Supporting Table: SC 5 - Investment Portfolio**EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M10 - April**

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
FNB		3 Months	Call Account	Yes						16,477	1,285	(23,859)	24,409	18,312
ABSA		Month to Month	Call Account	No						54,544	4,456	(310,919)	281,650	29,731
Investec		Month to Month	Call Account	No						12,491	643	(17,882)	13,394	8,646
Standard Bank		Month to Month	Call Account	No						50,681	3,139	(61,880)	62,133	54,072
TOTAL INVESTMENTS AND INTEREST	2									134,192	9,523	(414,540)	381,586	110,761

Monies from the unconditional/conditional grants are invested in the call accounts for easy access.

The municipality holds internal investments by reinvesting the interest that is earned from other call accounts.

Funds for surety for Eskom and DBSA are invested in a three - months' notice account and the interest generated is transferred to the internal investment account.

Supporting Table: SC 6 - Transfers and Grant Receipts

EC105 Ndlambe - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts – M10 - April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		132,784	142,182	140,698	–	140,698	132,599	8,099	6.1%	140,698
Local Government Financial Management Grant	3	2,650	2,500	2,500	–	2,500	2,500	–		2,500
Municipal Infrastructure Grant		1,598	3,046	1,562	–	1,562	1,054	508	48.1%	1,562
Equitable Share		128,536	136,636	136,636	–	136,636	129,045	7,591	5.9%	136,636
Provincial Government:		76,931	82,573	133,255	–	19,994	112,982	(92,988)	-82.3%	133,255
EC Human Settlement		74,181	79,215	129,897	–	16,781	109,624	(92,843)	-84.7%	129,897
Libraries and Archives (DSRAC)		2,750	3,358	3,358	–	3,214	3,358	(145)	-4.3%	3,358
District Municipality:		(1,800)	–	824	–	–	824	(824)	-100.0%	824
Public Safety		–	–	824	–	–	824	(824)	-100.0%	824
Public Safety		(1,800)	–	–	–	–	–	–		–
Other grant providers:		10,043	–	–	–	–	–	–		–
Housing Development Agency		10,043	–	–	–	–	–	–		–
Total Operating Transfers and Grants		217,957	224,754	274,777	–	160,692	246,405	(85,713)	-34.8%	274,777
Capital Transfers and Grants										
National Government:		58,968	60,792	73,809	–	109,786	63,169	46,617	73.8%	73,809
Municipal Disaster Relief Grant		–	–	–	–	30,000	–	30,000	0	–
Municipal Infrastructure Grant		28,221	28,192	28,192	–	29,567	28,192	1,375	4.9%	28,192
Regional Bulk Infrastructure Grant		3,784	–	13,016	–	12,619	7,810	4,809	61.6%	13,016
Water Services Infrastructure Grant		26,962	32,600	32,600	–	37,600	27,167	10,433	38.4%	32,600
Provincial Government:		58,350	64,382	105,226	–	10,613	100,165	(89,552)	-89.4%	105,226
Municipal Disaster relief Grant		11,250	–	–	–	–	–	–		–
Water Infrastructure Grant OTP		3,900	6,987	6,987	–	5,352	5,823	(471)	-8.1%	6,987
EC Human Settlement		43,200	57,394	68,348	–	5,117	64,451	(59,334)	-92.1%	68,348
Municipal Disaster Relief Grant		–	–	29,891	–	–	29,891	(29,891)	-100.0%	29,891
Libraries and Archives (DSRAC)		–	–	–	–	145	–	145	0	–
District Municipality:		2,882	–	45	–	–	45	(45)	-100.0%	45
Public Safety		1,800	–	45	–	–	45	(45)	-100.0%	45
Public Safety		1,082	–	–	–	–	–	–		–
Other grant providers:		1,486	1,317	1,317	–	1,317	1,317	–		1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	–	1,317	1,317	–		1,317
Total Capital Transfers and Grants		121,686	126,491	180,397	–	121,716	164,696	(42,980)	-26.1%	180,397
TOTAL RECEIPTS OF TRANSFERS & GRANTS		339,642	351,245	455,174	–	282,408	411,101	(128,692)	-31.3%	455,174

Supporting table SC6 provides details of conditional and unconditional grants received (receipts).

Table SC6 is configured to report conditional and unconditional grants excluding subsidies and donations received by the municipality.

Supporting Table: SC 7 Transfers and grants – Expenditure

EC105 Ndlambe - Supporting Table SC7 (1) Monthly Budget Statement - transfers and grant expenditure – M10 - April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and										
Grants National Government:										
		4,141	5,546	4,062	96	3,866	3,554	311	8.8%	4,062
Local Government Financial Management Grant	3	2,650	2,500	2,500	(69)	2,120	2,500	(380)	-15.2%	2,500
Municipal Infrastructure Grant		1,491	3,046	1,562	165	1,746	1,054	691	65.6%	1,562
Provincial Government:		57,968	82,573	134,350	9,539	44,266	113,639	(69,374)	-61.0%	134,350
ECe Human Settlement		55,207	79,215	129,897	9,426	42,243	109,624	(67,380)	-61.5%	129,897
Libraries and Archives (DSRAC)		2,761	3,358	4,454	113	2,022	4,015	(1,993)	-49.6%	4,454
District Municipality:		-	-	824	130	(1,529)	824	(2,353)	-285.6%	824
Specify (Add grant description)		-	-	-	24	24	-	24	0	-
Public Safety		-	-	824	-	-	824	(824)	-100.0%	824
Environmental Health Subsidy		-	-	-	106	(1,553)	-	(1,553)	0	-
Other grant providers:		-	-	-	1,298	7,988	-	7,988	0	-
Housing Development Agency		-	-	-	1,298	7,988	-	7,988	0	-
Total Operating Transfers and Grants		62,109	88,118	139,236	11,064	54,591	118,018	(63,427)	-53.7%	139,236
Capital Transfers and Grants										
National Government:		71,366	60,792	73,809	3,939	66,757	63,169	3,588	5.7%	73,809
Municipal Infrastructure Grant		28,328	28,192	28,192	513	29,343	28,192	1,151	4.1%	28,192
Regional Bulk Infrastructure Grant		3,784	-	-	1,032	12,766	-	12,766	0	-
Water Services Infrastructure Grant		39,253	32,600	45,616	2,393	24,648	34,976	(10,329)	-29.5%	45,616
Provincial Government:		(8,882)	64,382	135,804	1,730	65,026	101,324	(36,298)	-35.8%	135,804
Municipal Disaster Relief Grant		1,224	-	-	-	9,987	-	9,987	0	-
Water Infrastructure Grant OTP		3,900	6,987	6,987	35	5,049	5,823	(774)	-13.3%	6,987
EC Human Settlement		(20,551)	57,394	88,899	1,695	48,643	72,400	(23,757)	-32.8%	88,899
Municipal Disaster Relief Grant		-	-	39,917	-	-	23,100	(23,100)	-100.0%	39,917
Libraries and Archives Grant (DSRAC)		60	-	-	-	-	-	-	-	-
RO Plant Water Treatment COGTA Grant		-	-	-	-	1,346	-	1,346	0	-
Specify (Add grant description)		6,485	-	-	-	-	-	-	-	-
District Municipality:		2,192	-	45	-	-	45	(45)	-100.0%	45
Public Safety		-	-	45	-	-	45	(45)	-100.0%	45
Public Safety		2,192	-	-	-	-	-	-	-	-
Other grant providers:		1,486	1,317	1,317	-	1,343	1,317	26	2.0%	1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	-	1,343	1,317	26	2.0%	1,317
Total Capital Transfers and Grants		66,161	126,491	210,975	5,669	133,126	165,854	(32,729)	-19.7%	210,975
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		128,270	214,609	350,211	16,733	187,716	283,872	(96,156)	-33.9%	350,211

Supporting table SC7 provides details of conditional and unconditional grants expenditure. The details are presented in **Annexure A** of the document.

Supporting Table Expenditure against approved rollovers**Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers – M10 - April**

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	Year TD actual	YTD variance	
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		(1,096)	-	(1,096)	-	100%
Libraries and Archives Grant DESRAC		(1,096)	-	(1,096)	-	100%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		(1,096)	-	(1,096)	-	100%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		(10,353)	-	(10,353)	-	100%
Municipal Disaster Relief Grant		(10,026)	-	(10,026)	-	100%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		(10,353)	-	(10,353)	-	100%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		(11,122)	-	(11,122)	-	100%

Rollover grants are because of unspent grants at the end of prior financial year 2023/24. The rollover relates to Disaster Relief Grant and Library grant from department of Sport, Arts and Culture.

The rollover application for the DORA grant (Disaster Relief Grant) was submitted on the 31 August 2024 Meeting all the requirements as per circular 86 and it was approved.

Supporting Table: SC8 - Councilor Allowances and Employee Related Costs

EC105 Ndlambe - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - M10 April

Summary of Employee and Councilor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,760	5,663	5,880	477	4,988	4,850	138	3%	5,880
Pension and UIF Contributions		367	395	388	33	321	325	(4)	-1%	388
Medical Aid Contributions		138	151	144	10	109	121	(12)	-10%	144
Motor Vehicle Allowance		1,360	1,446	1,396	113	1,134	1,175	(41)	-4%	1,396
Cellphone Allowance		856	918	880	72	720	743	(23)	-3%	880
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,482	8,573	8,688	705	7,271	7,213	58	1%	8,688
% increase	4		1.1%	2.4%						2.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		6,413	6,960	6,400	546	6,670	5,240	1,431	27%	6,400
Pension and UIF Contributions		1,069	1,157	1,157	102	975	964	11	1%	1,157
Medical Aid Contributions		287	312	312	25	253	260	(6)	-2%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	1,091	-	678	1,091	(413)	-38%	1,091
Motor Vehicle Allowance		972	972	973	81	810	811	(1)	0%	973
Cellphone Allowance		123	130	130	10	102	109	(6)	-6%	130
Housing Allowances		132	140	140	11	110	117	(7)	-6%	140
Other benefits and allowances		60	64	64	5	50	53	(3)	-6%	64
Payments in lieu of leave		639	515	515	-	403	429	(26)	-6%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	85	-	199	71	128	180%	85
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,826	11,426	10,868	780	10,251	9,145	1,107	12%	10,868
% increase	4		5.5%	0.4%						0.4%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	123,586	9,623	95,061	103,054	(7,993)	-8%	123,586
Pension and UIF Contributions		19,795	22,944	22,969	1,772	17,487	19,159	(1,672)	-9%	22,969
Medical Aid Contributions		14,930	17,673	17,682	1,382	13,349	14,740	(1,391)	-9%	17,682
Overtime		13,018	7,843	8,430	1,091	10,463	6,885	3,578	52%	8,430
Performance Bonus		8,978	10,453	10,453	4	9,282	8,718	564	6%	10,453
Motor Vehicle Allowance		5,226	5,106	5,102	509	4,854	4,279	575	13%	5,102
Cellphone Allowance		320	325	326	27	267	273	(5)	-2%	326
Housing Allowances		491	507	528	40	958	438	521	119%	528
Other benefits and allowances		4,191	3,191	3,289	364	3,513	2,719	794	29%	3,289
Payments in lieu of leave		921	245	205	8	498	180	318	177%	205
Long service awards		2,540	18	103	29	768	63	705	1111%	103
Post-retirement benefit obligations		10,158	-	-	243	2,369	-	2,369	0	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	910	49	619	755	(135)	-18%	910
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		187,144	192,654	193,583	15,140	159,490	161,263	(1,773)	-1%	193,583
% increase	4		2.9%	3.4%						3.4%
Total Parent Municipality		206,451	212,653	213,139	16,625	177,013	177,621	(608)	0%	213,139

Table SC8 provides details for Remuneration of Councilors and Employee related cost. The total year to date salaries, allowances and benefits paid at end of April amount to R159,490 million and the year- to-date budget is R161,263 million and the expenditure for remuneration of councilors amounts to R705 thousand while the year-to-date budget is R7,271 million. The actual year-to-date expenditure for senior managers is R10,251 thousand and the year-to-date budget thereof is R9,145 million. The year-to-date actual for other municipal staff is R159,490 million and the year-to-date budget is R161,263 million. It must be noted that the year-to-date actual amount for continued members is R2,369 million and is excluded from the table above.

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts

EC105 Ndlambe - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts – M10

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		15,027	13,625	8,300	19,457	13,544	12,797	13,551	13,384	13,082	13,083	13,551	13,551	152,712	161,875	171,587
Service charges - electricity revenue		9,314	10,017	6,980	14,879	9,709	9,272	10,009	10,957	8,653	9,305	10,009	10,009	108,158	114,755	122,213
Service charges - water revenue		3,281	3,241	1,901	4,816	3,189	3,000	3,195	3,805	3,405	3,066	3,195	3,195	62,248	66,990	72,128
Service charges - sanitation revenue		1,167	1,116	682	1,748	1,195	1,023	1,111	1,243	1,042	1,083	1,111	1,111	18,883	20,927	22,365
Service charges - refuse		1,762	1,984	1,114	2,696	1,845	1,737	1,889	1,866	1,854	1,811	1,889	1,889	27,350	28,090	28,976
Rental of facilities and equipment		46	41	41	85	172	181	164	57	55	56	164	164	1,260	1,337	1,424
Interest earned - external investments		1,669	2,046	922	1,055	853	631	858	449	823	969	858	858	10,858	11,520	12,269
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		18	10	10	33	8	7	17	13	19	23	17	17	399	423	451
Licences and permits		1,166	1,000	1,079	1,214	1,186	1,390	2,006	1,198	899	1,550	2,006	2,006	6,613	7,016	7,472
Agency services		-	-	-	-	-	-	-	-	-	0	0	0	-	-	-
Transfer receipts - operating		59,386	2,509	7,200	4,714	938	45,555	7,786	1,277	34,803	10	7,800	7,800	226,609	152,925	157,838
Other revenue		4,586	4,790	17,144	(4,807)	6,499	4,805	9,033	3,712	1,873	4,493	9,033	9,033	40,535	26,428	26,593
Cash Receipts by Source		97,419	40,379	45,373	45,889	39,139	80,397	49,620	37,959	66,509	35,450	49,634	49,634	655,625	592,286	623,316
Other Cash Flows by Source																
Transfer receipts - capital		25,142	330	12,374	6,000	5,058	5,621	2,910	2,791	61,495	-	2,910	2,910	125,174	55,633	63,736
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	1,317	-	-
Proceeds on disposal of PPE		-	69	365	155	181	110	154	251	334	141	154	154	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Increase or decrease in consumer deposits	27	37	23	32	39	26	24	32	32	23	24	24	215	73	239
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	122,588	40,815	58,136	52,076	44,417	86,154	52,708	41,033	128,370	35,614	52,722	52,722	782,331	647,992	687,291
Cash Payments by Type															
Employee related costs	15,682	16,288	17,815	16,677	18,290	27,085	18,321	17,321	16,871	16,963			208,137	219,764	231,807
Remuneration of councillors	677	677	677	677	989	695	805	711	711	711			8,933	9,499	10,103
Interest paid	-	-	59	-	-	-	-	-	30	-			89	-	-
Bulk purchases - Electricity	10,786	12,900	14,611	11,212	9,203	9,783	8,704	9,469	8,806	9,284			102,314	108,461	115,611
Acquisition - Water & other inventory	5,804	8,635	3,300	4,666	4,502	5,030	5,154	3,951	4,636	4,211			52,397	55,352	58,817
Contracted services	8,919	10,197	5,466	11,249	6,386	9,830	6,034	12,307	16,408	16,043			200,670	107,538	111,851
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-			-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-			5,168	3,870	4,060
Other expenditure	12,243	8,098	11,578	10,460	9,416	13,131	11,635	7,077	8,428	8,878			70,458	71,302	75,413
Cash Payments by Type	54,112	56,795	53,506	54,940	48,786	65,556	50,653	50,835	55,890	56,090	-	-	648,166	575,786	607,662
Other Cash Flows/Payments by Type															
Capital assets	18,643	24,784	19,065	15,195	12,933	16,342	13,237	6,168	9,284	8,776			148,425	63,473	70,158
Repayment of borrowing	-	-	457	-	-	-	-	-	486	-			-	-	-
Other Cash Flows/Payments	(51)	(571)		103		-	-	37	-	-			-	-	-
Total Cash Payments by Type	72,704	81,008	73,028	70,238	61,718	81,897	63,890	57,040	65,660	64,866	-	-	796,591	639,259	677,820
NET INCREASE/(DECREASE) IN CASH HELD	49,884	(40,193)	(14,892)	(18,161)	(17,301)	4,257	(11,181)	(16,007)	62,710	(29,252)	52,722	52,722	(14,260)	8,733	9,471
Cash/cash equivalents at the month/year beginning:	139,527	189,411	149,189	134,297	116,136	98,835	103,092	91,910	75,903	138,613			139,410	125,150	133,883
Cash/cash equivalents at the month/year end:	189,411	149,218	134,297	116,136	98,835	103,092	91,910	75,903	138,613	109,361	52,722	52,722	125,150	133,883	143,354

Supporting table SC9 provides detailed monthly cash flow statement that spells out the receipts by source and payments by type.

EC105 Supporting Table SC12 Monthly Budget Statement - capital expenditure trend – M10 - April

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% Spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1,492	44,739	44,739	8,709	8,709	44,739	36,030	80.5%	6%
August	1,639	14,877	14,922	26,574	35,283	59,661	24,378	40.9%	25%
September	7,216	18,068	18,063	9,180	44,463	77,724	33,261	42.8%	32%
October	5,315	11,295	11,291	11,341	55,804	89,015	33,211	37.3%	40%
November	16,636	9,403	9,398	12,698	68,502	98,413	29,911	30.4%	49%
December	15,591	7,321	7,317	12,168	80,670	105,730	25,060	23.7%	57%
January	4,903	6,914	6,910	12,188	92,859	112,640	19,781	17.6%	66%
February	6,535	5,575	21,884	4,790	97,648	134,524	36,876	27.4%	70%
March	10,557	5,575	20,358	25,009	122,657	154,882	32,225	20.8%	87%
April	8,576	5,575	20,098	5,139	127,795	174,980	47,184	27.0%	91%
May	20,584	5,575	20,098	–		195,077	–		
June	22,060	5,575	20,098	–		215,175	–		
Total Capital expenditure	121,103	140,494	215,175	127,795					

Supporting table SC12 provides information on the monthly trends for capital expenditure.

In terms of this table the capital expenditure for the month of April amounts to R5,139 million. The year-to-date actual expenditure incurred is R127,795 million whilst the year-to-date budget is R174,980 million, that gives 27.0% variance.

Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M10 - April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class		21,498	113,005	100,858	2,979	38,423	96,396	57,973	60.1%	100,858
Infrastructure										
Roads Infrastructure		252	-	-	-	-	-	-	-	-
Roads		252	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		9,431	10,891	23,911	898	17,628	16,888	(739)	-4.4%	23,911
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	10,891	-	6,467	9,076	(2,610)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	13,016	898	11,101	7,810	3,291	0	13,016
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	3	-	60	2	58	0	3
Sanitation Infrastructure		11,773	102,114	76,947	2,081	20,795	79,508	58,712	73.8%	76,947
Pump Station		488	-	1,511	-	1,508	906	601	0	1,511
Reticulation		160	57,394	67,170	1,684	13,156	58,385	(45,229)	(0)	67,170
Waste Water Treatment Works		2,267	39,377	864	-	-	14,096	(14,096)	(0)	864
Outfall Sewers		8,858	5,342	7,402	397	6,131	6,120	12	0	7,402
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		42	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		42	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-

Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	141	2,500	2,500	-	54	2,500	2,446	97.8%	2,500
Operational Buildings	141	2,500	2,500	-	54	2,500	2,446	97.8%	2,500
Municipal Offices	141	2,500	2,500	-	54	2,500	(2,446)	(0)	2,500
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		1,135	306	592	16	338	543	205	37.8%	592
Computer Equipment		1,135	306	592	16	338	543	(205)	(0)	592
Furniture and Office Equipment		1,085	363	468	-	97	436	339	77.8%	468
Furniture and Office Equipment		1,085	363	468	-	97	436	(339)	(0)	468
Machinery and Equipment		359	-	105	-	31	112	80	71.9%	105
Machinery and Equipment		359	-	105	-	31	112	(80)	(0)	105
Transport Assets		7,234	6,900	3,446	-	1,312	4,823	3,511	72.8%	3,446
Transport Assets		7,234	6,900	3,446	-	1,312	4,823	(3,511)	(0)	3,446
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	31,451	123,075	107,968	2,995	40,256	104,809	64,554	61.6%	107,968

Supporting Table: SC 13(b) Capital Expenditure on Renewal of Existing Assets by Asset Class – M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	1,036	-	972	622	(351)	-56.4%	1,036
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	1,036	-	972	622	(351)	-56.4%	1,036
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	1,036	-	972	622	351	0	1,036
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	476	-	476	285	(190)	-66.7%	476
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance		-	-	-	-	-	-	-	-	-
Stations Testing		-	-	-	-	-	-	-	-	-
Stations Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution		-	-	-	-	-	-	-	-	-
Facilities Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	476	-	476	285	(190)	-66.7%	476
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	476	-	476	285	190	0	476
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		186	-	-	-	-	-	-	-	-
Operational Buildings		186	-	-	-	-	-	-	-	-
Municipal Offices		186	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		38	-	-	-	-	-	-	-	-
Computer Equipment		38	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	224	-	1,512	-	1,448	907	(541)	-59.7%	1,512

Supporting Table: SC 13(c) Expenditure on Repairs and Maintenance by Asset Class M10 - April

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class		19,841	34,035	29,128	3,111	24,042	25,355	1,313	5.2%	29,128
Infrastructure										
Roads Infrastructure		436	7,350	5,785	602	5,631	5,122	(510)	-10.0%	5,785
Roads		436	7,350	5,785	602	5,631	5,122	510	0	5,785
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	550	169	792	367	(425)	-116.0%	550
Drainage Collection		1,047	550	550	169	792	367	425	0	550
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		11,297	18,815	15,412	1,136	11,480	13,842	2,361	17.1%	15,412
Dams and Weirs		83	100	100	-	100	83	17	0	100
Boreholes		75	250	200	29	172	175	(3)	(0)	200
Reservoirs		-	85	85	-	71	71	(0)	(0)	85
Pump Stations		634	1,580	1,170	-	579	984	(405)	(0)	1,170
Water Treatment Works		10,505	16,800	13,857	1,107	10,558	12,528	(1,970)	(0)	13,857
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	920	48	599	647	47	7.3%	920
Pump Station		1,030	920	920	48	599	647	(47)	(0)	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	6,461	1,156	5,539	5,378	(161)	-3.0%	6,461
Landfill Sites		5,936	6,400	6,461	1,156	5,539	5,378	161	0	6,461
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		162	200	400	2	277	362	85	23.5%	400
Community Facilities		-	50	50	-	45	42	(3)	-8.0%	50
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purfs		-	50	50	-	45	42	3	0	50
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		162	150	350	2	232	320	88	27.6%	350
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	350	2	232	320	(88)	(0)	350
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		51	55	55	-	-	55	55	100.0%	55
Revenue Generating		51	55	55	-	-	55	55	100.0%	55
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		51	55	55	-	-	55	(55)	(0)	55
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	1,184	-	-
Other assets		4,480	4,593	5,175	439	3,248	4,432	-	26.7%	5,175
Operational Buildings		4,480	4,593	5,175	439	3,248	4,432	1,184	26.7%	5,175
Municipal Offices		4,480	4,593	5,175	439	3,248	4,432	(1,184)	(0)	5,175
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		30	57	27	-	10	31	21	67.8%	27
Computer Equipment		30	57	27	-	10	31	(21)	(0)	27
Furniture and Office Equipment		112	346	173	21	30	226	196	86.6%	173
Furniture and Office Equipment		112	346	173	21	30	226	(196)	(0)	173

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		3,599	4,937	5,080	126	1,827	3,445	1,618	47.0%	5,080
Machinery and Equipment		3,599	4,937	5,080	126	1,827	3,445	(1,618)	(0)	5,080
<u>Transport Assets</u>		4,313	4,296	3,798	219	1,871	2,833	962	34.0%	3,798
Transport Assets		4,313	4,296	3,798	219	1,871	2,833	(962)	(0)	3,798
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	32,588	48,519	43,835	3,917	31,305	36,739	5,434	14.8%	43,835

Supporting Table: SC13d Monthly Budget Statement - depreciation by asset class – M10 - April

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		32,068	39,544	39,544	2,622	26,537	32,953	6,416	19.5%	39,544
Roads Infrastructure		12,731	15,180	15,180	1,050	10,635	12,650	2,015	15.9%	15,180
Roads		11,919	14,515	14,515	969	9,819	12,096	(2,277)	(0)	14,515
Road Structures		786	660	660	75	762	550	212	0	660
Road Furniture		25	5	5	5	53	4	49	0	5
Capital Spares		1	-	-	0	1	-	1	0	-
Storm water Infrastructure		9	-	-	-	1	-	(1)	0	-
Drainage Collection		9	-	-	-	1	-	1	0	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,767	3,767	3,767	308	3,125	3,139	15	0.5%	3,767
Power Plants		37	37	37	3	31	31	(0)	(0)	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	353	29	292	294	(2)	(0)	353
MV Substations		629	629	629	52	523	525	(2)	(0)	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	1	10	10	(0)	(0)	12
LV Networks		98	98	98	8	81	81	(0)	(0)	98
Capital Spares		2,638	2,638	2,638	216	2,188	2,199	(10)	(0)	2,638
Water Supply Infrastructure		9,917	14,630	14,630	815	8,223	12,191	3,968	32.5%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	3	31	31	(0)	(0)	37
Reservoirs		28	28	28	2	23	23	(0)	(0)	28
Pump Stations		954	954	954	77	786	795	(9)	(0)	954
Water Treatment Works		6,672	11,386	11,386	542	5,490	9,489	(3,999)	(0)	11,386
Bulk Mains		180	180	180	15	150	150	(1)	(0)	180
Distribution		1,749	1,749	1,749	152	1,492	1,457	35	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	48	4	40	40	(0)	(0)	48
Capital Spares		250	248	248	21	213	207	6	0	248
Sanitation Infrastructure		5,644	5,967	5,967	449	4,553	4,972	419	8.4%	5,967
Pump Station		389	389	389	32	323	324	(1)	(0)	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,695	5,272	5,272	372	3,765	4,393	(628)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	305	46	464	254	210	0	305
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		418	418	418	34	347	348	1	0.3%	418
Community Facilities		0	0	0	0	0	0	0	2.2%	0
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution		-	-	-	-	-	-	-	-	-
Facilities Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		0	0	0	0	0	0	(0)	(0)	0
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		418	418	418	34	347	348	1	0.3%	418
Indoor Facilities		64	64	64	5	53	54	(0)	(0)	64
Outdoor Facilities		270	270	270	22	224	225	(1)	(0)	270
Capital Spares		83	83	83	7	69	69	(0)	(0)	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,179	1,180	1,180	97	979	983	4	0.4%	1,180
Revenue Generating		1,179	1,180	1,180	97	979	983	4	0.4%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	1,180	97	979	983	(4)	(0)	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,321	4,379	4,379	351	3,554	3,649	95	2.6%	4,379
Operational Buildings		4,321	4,379	4,379	351	3,554	3,649	95	2.6%	4,379
Municipal Offices		4,307	4,359	4,359	350	3,542	3,633	(90)	(0)	4,359
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		6	6	6	0	5	5	(0)	(0)	6
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		9	14	14	1	7	12	(4)	(0)	14
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		38	19	19	0	5	16	11	71.2%	19
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		38	19	19	0	5	16	11	71.2%	19
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		38	19	19	0	5	16	(11)	(0)	19
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		696	719	719	63	642	599	(43)	-7.2%	719
Computer Equipment		696	719	719	63	642	599	43	0	719
Furniture and Office Equipment		450	573	573	48	501	477	(24)	-5.0%	573
Furniture and Office Equipment		450	573	573	48	501	477	24	0	573

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Machinery and Equipment</u>		466	516	516	37	387	430	43	10.1%	516
Machinery and Equipment		466	516	516	37	387	430	(43)	(0)	516
<u>Transport Assets</u>		3,515	4,088	4,088	249	2,522	3,406	884	26.0%	4,088
Transport Assets		3,515	4,088	4,088	249	2,522	3,406	(884)	(0)	4,088
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	43,150	51,434	51,434	3,501	35,474	42,862	7,388	17.2%	51,434

Supporting Table: SC13e Monthly Budget Statement - capital expenditure on upgrading existing assets by asset class – M10 - April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		79,522	17,420	104,510	2,143	84,842	68,427	(16,415)	-24.0%	104,510
Roads Infrastructure		17,017	17,420	59,016	448	32,726	42,530	9,804	23.1%	59,016
Roads		17,017	17,420	59,016	448	32,726	42,530	(9,804)	(0)	59,016
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17,104	-	15,300	-	14,984	9,180	(5,804)	-63.2%	15,300
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17,104	-	15,300	-	14,984	9,180	5,804	0	15,300
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		45,400	-	30,194	1,695	37,132	16,717	(20,415)	-122.1%	30,194
Pump Station		42,186	-	30,194	2,198	20,404	16,717	3,687	0	30,194
Reticulation		3,214	-	-	(503)	16,728	-	16,728	0	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		9,198	-	859	-	859	515	(343)	-66.7%	859
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution		-	-	-	-	-	-	-	-	-
Facilities Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		9,198	-	859	-	859	515	(343)	-66.7%	859
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		9,186	-	859	-	859	515	343	0	859
Capital Spares		12	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		709	-	328	-	391	321	(70)	-21.8%	328
Operational Buildings		709	-	328	-	391	321	(70)	-21.8%	328
Municipal Offices		709	-	328	-	391	321	70	0	328
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	89,428	17,420	105,696	2,143	86,092	69,264	(16,828)	-24.3%	105,696

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

