



NDLAMBE LOCAL MUNICIPALITY

MONTHLY BUDGET STATEMENT REPORT MAY 2025

Address: 47 Campbell Street, Port Alfred 6170, Tel no: (046) 604 5585
Due date: 13 June 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.

Table of Contents

PART 1: IN-YEAR REPORT..... 3

PURPOSE..... 3

EXECUTIVE SUMMARY..... 3

IN YEAR BUDGET STATEMENT TABLES..... 5

 Table C1: Budget Statement Summary..... 5

 Table C2: Financial Performance (Standard Classification) 6

 Table C3: Fin’ Performance (Revenue and Expenditure by vote)..... 7

 Table C4: Financial Performance by Revenue Source and Expenditure Type..... 8

 Table C5: Monthly Capital Expenditure by Standard Classification and Funding 11

 Table C6: Monthly Budget Statement Financial Position..... 12

 Table C7: Monthly Budget Statement Cash Flow 14

PART 2: SUPPORTING TABLES 15

 Supporting Table: SC 1 Material Variance Explanation..... 15

 Supporting Table: SC 3 - Debtors Age Analysis

 Figure 3: Debtors’ age analysis 17

 Supporting Table: SC 4 - Creditors Age Analysis 18

 Supporting Table: SC 5 - Investment Portfolio 19

 Supporting Table: SC 6 - Transfers and Grant Receipts 20

 Supporting Table: SC 7 Transfers and grants – Expenditure 21

 Supporting Table: SC7 (2) – Expenditure against approved rollovers 22

 Supporting Table: SC8 - Councilor Allowances and Employee Related Costs..... 23

 Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts 24

 Supporting Table: SC 12 Capital Expenditure Trend 26

 Supporting Table: SC 13(a) Capital Expenditure on New Assets 27

 Supporting Table: SC 13(b) Capital Expenditure on Renewal of existing Assets by asset class 30

 Supporting Table: SC 13(c) Repairs and Maintenance Expenditure 33

 Supporting Table: SC 13(d) Depreciation and asset impairment 36

 Supporting Table: SC 13(e) Capital Expenditure on upgrading of Existing Assets 39

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 31 MAY 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 31 May 2025, the ten-working day reporting expires on the 13 June 2025.

IN YEAR BUDGET STATEMENT TABLES

Table C1 – Budget Statement Summary
EC105 Ndlambe - Table C1 Monthly Budget Statement Summary – M11 - May

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	13,591	156,360	163,163	(6,803)	-4%	177,996
Service charges	192,625	226,197	226,197	21,496	213,050	204,363	8,687	4%	226,197
Investment revenue	12,244	10,858	10,858	696	10,117	9,953	164	2%	10,858
Transfers and subsidies - Operational	136,763	226,609	277,727	10,099	204,721	263,322	(58,601)	-22%	277,727
Other own revenue	34,475	37,020	37,020	3,930	39,657	33,959	5,699	17%	–
Total Revenue (excluding capital transfers and contributions)	522,779	678,680	729,798	49,812	623,906	674,760	(50,854)	-8%	729,798
Employee costs	197,970	204,080	204,450	17,102	186,843	187,429	(586)	0%	204,450
Remuneration of Councillors	8,482	8,573	8,688	705	7,977	7,951	26	0%	8,688
Depreciation and amortisation	54,001	51,434	51,434	3,617	39,092	47,148	(8,057)	-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	(7,663)	113,392	129,412	(16,020)	-12%	140,707
Transfers and subsidies	4,304	5,368	5,765	590	4,899	5,382	(483)	-9%	5,765
Other expenditure	199,826	272,812	320,232	33,184	215,749	294,195	(78,445)	-27%	320,232
Total Expenditure	617,156	689,438	740,778	47,535	568,041	671,605	(103,565)	-15%	740,778
Surplus/(Deficit)	(94,377)	(10,758)	(10,980)	2,278	55,866	3,155	52,711	1671%	(10,980)
Transfers and subsidies - capital (monetary allocations)	120,205	126,491	210,975	12,420	145,551	188,414	(42,863)	-23%	210,975
Transfers and subsidies - capital (in-kind)	517	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	26,345	115,733	199,994	14,698	201,417	191,569	9,848	5%	199,994
Surplus/ (Deficit) for the year	26,345	115,733	199,994	14,698	201,417	191,569	9,848	5%	199,994
Capital expenditure & funds sources									
Capital expenditure	121,104	140,494	215,175	11,528	139,323	195,077	(55,754)	-29%	215,175
Capital transfers recognised	109,708	126,521	201,202	11,388	132,569	181,240	(48,670)	-27%	201,202
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	11,349	13,973	13,973	140	6,754	13,838	(7,084)	-51%	13,973
Total sources of capital funds	121,057	140,494	215,175	11,528	139,323	195,077	(55,754)	-29%	215,175
Financial position									
Total current assets	374,887	383,562	397,728		428,372				397,728
Total non current assets	1,497,933	1,534,141	1,661,668		1,586,771				1,661,668
Total current liabilities	373,646	311,680	357,300		320,949				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		1,558,731				1,557,281
Cash flows									
Net cash from (used) operating	176,233	142,376	219,573	(10,685)	102,106	202,290	100,184	50%	219,573
Net cash from (used) investing	125,265	(148,425)	(234,948)	(9,714)	(152,300)	(212,161)	(59,860)	28%	(234,948)
Net cash from (used) financing	(1,121)	(758)	1,188	40	(619)	(748)	(129)	17%	1,188
Cash/cash equivalents at the month/year end	367,613	132,603	125,338	–	88,709	128,906	40,197	31%	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	37,718	18,567	15,249	12,640	11,736	9,962	10,126	228,056	344,054
Creditors Age Analysis									
Total Creditors	3,505	–	–	11	–	–	–	–	3,515

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) – M11 - May**

Description	Ref	Budget Year 2024/25								
		2023/24 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	15,199	266,399	274,380	(7,981)	-3%	290,813
Executive and council		2,065	4,576	4,576	–	4,611	4,576	35	1%	4,576
Finance and administration		225,738	286,237	286,237	15,199	261,344	269,804	(8,460)	-3%	286,237
Internal audit		500	–	–	–	444	–	444	–	–
Community and public safety		19,527	84,998	137,645	9,610	64,873	127,242	(62,369)	-49%	137,645
Community and social services		3,345	3,445	4,541	152	2,252	4,315	(2,063)	-48%	4,541
Sport and recreation		10,459	249	249	24	1,274	228	1,046	458%	249
Public safety		2,272	77	946	4	185	939	(754)	-80%	946
Housing		2,015	79,215	129,897	9,312	59,279	119,760	(60,482)	-51%	129,897
Health		1,436	2,013	2,013	119	1,883	1,999	(117)	-6%	2,013
Economic and environmental services		28,291	26,750	63,071	2,563	46,512	54,305	(7,793)	-14%	63,071
Planning and development		6,369	7,300	5,816	1,148	8,069	5,208	2,861	55%	5,816
Road transport		20,709	17,602	55,406	1,413	37,504	47,402	(9,898)	-21%	55,406
Environmental protection		1,212	1,849	1,849	2	938	1,695	(756)	-45%	1,849
Trading services		365,559	398,286	444,920	34,613	387,109	403,285	(16,176)	-4%	444,920
Energy sources		98,124	114,288	114,288	10,080	105,556	104,829	727	1%	114,288
Water management		115,541	89,661	102,678	8,825	118,091	89,575	28,516	32%	102,678
Waste water management		114,981	140,320	173,938	12,354	111,569	159,365	(47,796)	-30%	173,938
Waste management		36,914	54,017	54,017	3,353	51,892	49,516	2,377	5%	54,017
Other	4	1,821	4,323	4,323	247	4,565	3,963	602	15%	4,323
Total Revenue - Functional	2	643,501	805,171	940,772	62,233	769,457	863,175	(93,717)	-11%	940,772
Expenditure - Functional										
Governance and administration		163,382	168,182	164,039	12,710	139,080	151,303	(12,223)	-8%	164,039
Executive and council		45,577	51,983	51,992	4,089	40,547	47,913	(7,366)	-15%	51,992
Finance and administration		109,157	107,145	102,967	8,358	90,710	94,591	(3,881)	-4%	102,967
Internal audit		8,648	9,054	9,080	262	7,823	8,799	(976)	-11%	9,080
Community and public safety		45,250	133,864	186,310	16,693	108,487	174,076	(65,589)	-38%	186,310
Community and social services		11,486	17,233	17,893	3,922	13,649	16,581	(2,932)	-18%	17,893
Sport and recreation		15,287	18,197	18,347	1,408	17,053	16,888	164	1%	18,347
Public safety		12,234	12,727	13,939	1,029	11,689	12,742	(1,053)	-8%	13,939
Housing		4,170	82,967	133,550	10,080	63,826	125,491	(61,666)	-49%	133,550
Health		2,072	2,739	2,580	254	2,270	2,373	(103)	-4%	2,580
Economic and environmental services		96,246	95,398	94,172	9,578	93,399	86,446	6,952	8%	94,172
Planning and development		33,370	29,834	28,515	4,642	33,868	26,389	7,478	28%	28,515
Road transport		60,351	62,838	62,946	4,749	57,277	57,519	(243)	0%	62,946
Environmental protection		2,525	2,726	2,711	186	2,255	2,538	(283)	-11%	2,711
Trading services		308,957	288,644	292,884	8,377	224,672	256,670	(31,997)	-12%	292,884
Energy sources		126,326	118,450	122,747	(11,076)	95,403	111,421	(16,017)	-14%	122,747
Water management		100,798	91,881	91,881	10,109	71,566	84,653	(13,087)	-15%	91,881
Waste water management		34,432	31,136	31,136	7,514	27,686	26,428	1,258	5%	31,136
Waste management		47,401	47,177	47,120	1,829	30,017	34,169	(4,152)	-12%	47,120
Other		3,321	3,350	3,373	177	2,402	3,110	(708)	-23%	3,373
Total Expenditure - Functional	3	617,156	689,438	740,778	47,535	568,041	671,605	(103,565)	-15%	740,778
Surplus/ (Deficit) for the year		26,345	115,733	199,994	14,698	201,417	191,569	9,848	5%	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) – M11 - May

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										
Vote 1 - EXECUTIVE AND COUNCIL	1	2,048	4,576	4,576	–	4,581	4,576	5	0.1%	4,576
Vote 2 - MUNICIPAL MANAGER		517	–	–	–	474	–	474	–	–
Vote 3 - CORPORATE SERVICES		4,366	3,733	4,829	152	2,622	4,603	(1,981)	-43.0%	4,829
Vote 4 - COMMUNITY AND PROTECTION SERVICES		38,930	56,491	56,491	3,560	54,189	51,938	2,251	4.3%	56,491
Vote 5 - COMMUNITY AND PROTECTION SERVICES		15,526	6,247	7,116	253	6,676	6,596	80	1.2%	7,116
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		143,767	244,224	364,845	24,162	216,747	331,542	(114,794)	-34.6%	364,845
Vote 7 - ELECTRICITY SERVICES		98,124	114,288	114,288	10,080	105,556	104,829	727	0.7%	114,288
Vote 8 - WATER WORKS		115,541	89,661	102,678	8,825	118,091	89,575	28,516	31.8%	102,678
Vote 9 - FINANCIAL SERVICES		224,683	285,949	285,949	15,199	260,520	269,516	(8,996)	-3.3%	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	62,233	769,457	863,175	(93,717)	-10.9%	940,772
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	13,522	14,510	14,556	1,092	12,941	13,371	(430)	-3.2%	14,556
Vote 2 - MUNICIPAL MANAGER		42,125	48,891	48,880	3,426	37,364	45,704	(8,340)	-18.2%	48,880
Vote 3 - CORPORATE SERVICES		40,391	39,499	40,882	5,850	35,207	37,613	(2,406)	-6.4%	40,882
Vote 4 - COMMUNITY AND PROTECTION SERVICES		78,504	81,536	80,923	4,830	62,540	65,294	(2,753)	-4.2%	80,923
Vote 5 - COMMUNITY AND PROTECTION SERVICES		28,082	28,913	30,348	2,040	26,242	27,881	(1,639)	-5.9%	30,348
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		133,745	204,837	254,239	26,613	180,130	233,806	(53,675)	-23.0%	254,239
Vote 7 - ELECTRICITY SERVICES		126,326	118,450	122,747	(11,076)	95,403	111,421	(16,017)	-14.4%	122,747
Vote 8 - WATER WORKS		100,798	91,881	91,881	10,109	71,566	84,653	(13,087)	-15.5%	91,881
Vote 9 - FINANCIAL SERVICES		53,657	60,922	56,322	4,650	46,647	51,863	(5,217)	-10.1%	56,322
Vote 10 -		7	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	617,156	689,438	740,778	47,535	568,041	671,605	(103,565)	-15.4%	740,778
Surplus/ (Deficit) for the year	2	26,345	115,733	199,994	14,698	201,417	191,569	9,848	5.1%	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.

The narrative on variances above 10% will be provided on the itemized table C4 to avoid duplications. No vote reflect the unauthorized expenditure at the end of May 2025

Table C4: Financial Performance by Revenue Source and Expenditure Type

EC105 Ndlambe - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M11 - May

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	9,884	103,424	103,293	130	0%	112,636
Service charges - Water		59,338	65,125	65,125	6,377	61,678	56,670	5,008	9%	65,125
Service charges - Waste Water Management		18,928	19,782	19,782	2,891	21,563	18,134	3,429	19%	19,782
Service charges - Waste management		22,161	28,654	28,654	2,343	26,386	26,266	120	0%	28,654
Sale of Goods and Rendering of Services		3,694	3,743	3,743	359	3,458	3,431	26	1%	3,743
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,656	9,222	9,222	1,317	12,940	8,454	4,486	53%	9,222
Interest from Current and Non Current Assets		12,244	10,858	10,858	696	10,117	9,953	164	2%	10,858
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,080	1,150	1,150	83	934	1,054	(120)	-11%	1,150
Licence and permits		1,821	4,323	4,323	247	4,565	3,963	602	15%	4,323
Operational Revenue		2,396	1,448	1,448	98	1,636	1,351	284	21%	1,448
Non-Exchange Revenue										
Property rates		146,672	177,996	177,996	13,591	156,360	163,163	(6,803)	-4%	177,996
Surcharges and Taxes		8,212	7,287	7,287	561	6,056	6,680	(624)	-9%	7,287
Fines, penalties and forfeits		401	418	418	72	448	383	66	17%	418
Licence and permits		1,314	1,991	1,991	4	1,162	1,825	(663)	-36%	1,991
Transfers and subsidies - Operational		136,763	226,609	277,727	10,099	204,721	263,322	(58,601)	-22%	277,727
Interest		4,603	7,437	7,437	597	6,095	6,817	(722)	-11%	7,437
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		577	-	-	591	2,350	-	2,350	-	-
Other Gains		722	-	-	2	14	-	14	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		522,779	678,680	729,798	49,812	623,906	674,760	(50,854)	-8%	729,798
Expenditure By Type										
Employee related costs		197,970	204,080	204,450	17,102	186,843	187,429	(586)	0%	204,450
Remuneration of councillors		8,482	8,573	8,688	705	7,977	7,951	26	0%	8,688
Bulk purchases - electricity		96,280	88,969	91,896	(11,661)	71,476	83,896	(12,421)	-15%	91,896
Inventory consumed		47,998	48,701	48,811	3,997	41,916	45,516	(3,599)	-8%	48,811
Debt impairment		58,337	7,972	7,972	-	-	8,827	(8,827)	-100%	7,972
Depreciation and amortisation		54,001	51,434	51,434	3,617	39,092	47,148	(8,057)	-17%	51,434
Interest		8,295	9,501	9,501	-	89	89	(0)	0%	9,501
Contracted services		89,795	174,514	225,575	15,650	141,597	208,424	(66,828)	-32%	225,575
Transfers and subsidies		4,304	5,368	5,765	590	4,899	5,382	(483)	-9%	5,765
Irrecoverable debts written off		21	24,591	24,591	(2,419)	5,623	18,350	(12,728)	-69%	24,591
Operational costs		46,749	65,735	62,094	17,692	60,794	58,593	2,201	4%	62,094
Losses on Disposal of Assets		4,907	-	-	2,262	7,711	-	7,711	-	-
Other Losses		17	-	-	-	25	-	25	-	-
Total Expenditure		617,156	689,438	740,778	47,535	568,041	671,605	(103,565)	-15%	740,778
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		120,205	126,491	210,975	12,420	145,551	188,414	(42,863)	-23%	210,975
Transfers and subsidies - capital (in-kind)		517	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26,345	115,733	199,994	14,698	201,417	191,569			199,994
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		26,345	115,733	199,994	14,698	201,417	191,569			199,994
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,345	115,733	199,994	14,698	201,417	191,569			199,994
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		26,345	115,733	199,994	14,698	201,417	191,569			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 May is R623,906 million and the year-to-date budget of R674,760 million and this reflects a negative variance of R50,854 million which is -8%.

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 19% 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	9,884	103,424	103,293	130	0%
Service charges - Water	65,125	65,125	6,377	61,678	56,670	5,008	9%
Service charges - Waste Water Management	19,782	19,782	2,891	21,563	18,134	3,429	19%
Service charges - Waste management	28,654	28,654	2,343	26,386	26,266	120	0%

The underperformance under sale of goods and rendering of services is attributed- irregular or once-off services, such as building plan approvals and cemetery fees.

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 slightly increased by 1% for the month of May is 82% compared to April, which has reflected the collection rate of 81%

Surplus/Deficit:

Taking the above into consideration, the net operating surplus for the period ending May is R55,866 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 May is R568,041 million, and the year-to-date budget is R671,605 million. This reflects an underspending level of -103,565 million which is -15%.
- Bulk purchases reflects a variance of 15%. A correcting journal has been done to re-allocate the expenditure related to municipal services and account for consumption, which fluctuates monthly.
- 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 May against the year-to-date budget of R47,148. disposals that were processed during the year.
- Contracted Services reflects a negative underspending variance of 32%. Contracted services in the budget are inclusive of grants from Human Settlement for construction of RDP houses, however project progress has been steady rather than rapid due to delayed payments from the funder.

- 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.
- Operational costs are all other expenses, which reflects the variance of 4 % at the end of May. 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 Discription	Total Budget	Total Actual
2025	Expenditure:Operational Cost:Municipal Services	12,503,805.00	14,319,795.92
2025	Expenditure:Operational Cost:Hire Charges	9,316,765.00	12,547,553.63
2025	Expenditure:Operational Cost:External Audit Fees	5,575,520.00	4,723,740.24
2025	Expenditure:Operational Cost:External Computer Service:Software Licences	2,925,770.00	2,498,334.48
2025	Expenditure:Operational Cost:Insurance Underwriting:Premiums	2,494,380.00	3,647,352.33
2025	Expenditure:Operational Cost:External Computer Service:Information Services	2,304,200.00	3,124,771.65
2025	Expenditure:Operational Cost:Professional Bodies; Membership and Subscription	2,277,217.00	2,221,440.32
2025	Expenditure:Operational Cost:Commission:Third Party Vendors	2,147,144.00	1,402,308.29
2025	Expenditure:Operational Cost:Communication:Telephone; Fax; Telegraph and Telex	2,015,900.00	1,869,017.70
2025	Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	1,848,968.00	1,002,972.01

Table C5 Monthly Budget Statement - Capital Expenditure

EC105 Ndlambe - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification, and funding) – M11 - May

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	-	-
Vote 2 - MUNICIPAL MANAGER		491	254	254	24	243	254	(11)	-4%	254
Vote 3 - CORPORATE SERVICES		991	3,700	3,700	35	305	3,712	(3,406)	-92%	3,700
Vote 4 - COMMUNITY AND PROTECTION SERVICES		3,807	2,700	1,938	13	554	2,144	(1,590)	-74%	1,938
Vote 5 - COMMUNITY AND PROTECTION SERVICES		12,042	-	1,665	-	1,575	1,393	182	13%	1,665
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		74,807	121,064	166,651	9,769	101,332	153,157	(51,826)	-34%	166,651
Vote 7 - ELECTRICITY SERVICES		558	1,169	7	-	-	240	(240)	-100%	7
Vote 8 - WATER WORKS		26,548	10,891	40,244	1,669	35,252	33,466	1,787	5%	40,244
Vote 9 - FINANCIAL SERVICES		1,115	715	715	18	55	712	(657)	-92%	715
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	121,104	140,494	215,175	11,528	139,323	195,077	(55,754)	-29%	215,175
Total Capital Expenditure		121,104	140,494	215,175	11,528	139,323	195,077	(55,754)	-29%	215,175
Capital Expenditure - Functional Classification										
Governance and administration		2,468	3,225	2,289	90	496	2,510	(2,014)	-80%	2,289
Executive and council		1,188	254	254	24	251	254	(4)	-2%	254
Finance and administration		1,232	2,971	2,035	66	246	2,256	(2,010)	-89%	2,035
Internal audit		48	-	-	-	-	-	-	-	-
Community and public safety		13,131	2,500	4,645	-	2,220	4,272	(2,052)	-48%	4,645
Community and social services		896	2,500	2,539	-	191	2,531	(2,340)	-92%	2,539
Sport and recreation		9,604	-	1,347	-	1,334	1,080	254	24%	1,347
Public safety		2,622	-	759	-	694	661	33	5%	759
Housing		-	-	-	-	-	-	-	-	-
Health		9	-	-	-	-	-	-	-	-
Economic and environmental services		17,663	17,895	59,491	1,199	34,835	51,248	(16,413)	-32%	59,491
Planning and development		277	475	415	-	54	412	(357)	-87%	415
Road transport		17,385	17,420	59,076	1,199	34,779	50,836	(16,057)	-32%	59,076
Environmental protection		-	-	-	-	1	-	1	-	-
Trading services		87,663	116,875	148,702	10,239	101,750	137,002	(35,252)	-26%	148,702
Energy sources		558	1,169	7	-	-	240	(240)	-100%	7
Water management		26,548	10,891	40,244	1,669	35,252	33,466	1,787	5%	40,244
Waste water management		57,199	102,114	107,140	8,570	66,498	101,683	(35,185)	-35%	107,140
Waste management		3,358	2,700	1,311	-	-	1,614	(1,614)	-100%	1,311
Other		180	-	48	-	22	45	(23)	-52%	48
Total Capital Expenditure - Functional Classification	3	121,104	140,494	215,175	11,528	139,323	195,077	(55,754)	-29%	215,175
Funded by:										
National Government		63,792	60,792	68,937	6,275	64,830	64,804	26	0%	68,937
Provincial Government		41,951	64,382	130,873	5,105	66,405	115,044	(48,639)	-42%	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	7	1,334	1,347	(13)	-1%	1,347
Transfers recognised - capital		109,708	126,521	201,202	11,388	132,569	181,240	(48,670)	-27%	201,202
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		11,349	13,973	13,973	140	6,754	13,838	(7,084)	-51%	13,973
Total Capital Funding		121,057	140,494	215,175	11,528	139,323	195,077	(55,754)	-29%	215,175

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

For the month of May R11,528 million was spent on capital expenditure and the year-to-date expenditure of R139,323 million whilst the year-to-date budget is R195,077 million, and this gave a negative variance of R55,754 million which translates to -29%.

Table C6: Monthly Budget Statement Financial Position**EC105 Ndlambe - Table C6 Monthly Budget Statement - Financial Position – M11 - May**

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	88,389	112,340
Trade and other receivables from exchange transactions		38,220	54,095	60,789	106,777	60,789
Receivables from non-exchange transactions		24,341	45,084	51,554	36,867	51,554
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,439	1,537	1,681	1,406	1,681
VAT		169,845	149,579	169,845	194,262	169,845
Other current assets		1,519	865	1,519	671	1,519
Total current assets		374,887	383,562	397,728	428,372	397,728
Non current assets						
Investments		46	45	46	43	46
Investment property		242,891	258,541	241,711	233,166	241,711
Property, plant and equipment		1,254,943	1,275,464	1,419,876	1,353,513	1,419,876
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		0	0	0	0	0
Intangible assets		53	91	35	48	35
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1,497,933	1,534,141	1,661,668	1,586,771	1,661,668
TOTAL ASSETS		1,872,820	1,917,702	2,059,396	2,015,142	2,059,396
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		973	0	0	29	0
Consumer deposits		2,828	2,877	3,043	2,879	3,043
Trade and other payables from exchange transactions		82,846	67,212	81,236	48,410	81,236
Trade and other payables from non-exchange transactions		106,074	79,963	81,114	55,431	81,114
Provision		15,051	16,146	18,036	18,036	18,036
VAT		162,888	145,481	173,870	196,165	173,870
Other current liabilities		2,985	–	–	–	–
Total current liabilities		373,646	311,680	357,300	320,949	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		509,048	444,365	502,115	456,411	502,115
NET ASSETS	2	1,363,772	1,473,337	1,557,281	1,558,731	1,557,281
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,357,351	1,473,337	1,557,281	1,558,731	1,557,281
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,357,351	1,473,337	1,557,281	1,558,731	1,557,281

The above table shows that community wealth amounts to R1,558,731 billion, total liabilities R456,411 million and the total assets R2,015,142 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 May2025 are as follows:

Ratio	Ratio Outcome	Norm	Comments
Current Ratio	1.33	1.5 - 2:1	The ratio is below the norm, this is because of the increases on monthly commitments. The decrease in collection rate is also a contributing factor. The municipality is sometimes 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 May
Contracted Services	25%	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	85%	95% - 100%	The ratio is below the norm
Operating Revenue Budget Implementation Indicator	92%	95% - 100%	The ratio is below the norm

Table C7: Monthly Budget Statement Cash Flow**EC105 Ndlambe - Table C7 Monthly Budget Statement - Cash Flow – M11**

Description	Re f	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		135,655	152,712	151,539	13,203	149,053	138,911	10,142	7%	151,539
Service charges		208,903	216,639	218,148	17,890	179,852	199,969	(20,117)	-10%	218,148
Other revenue		39,875	48,807	69,255	84	72,256	63,484	8,772	14%	69,255
Government - operating		223,486	226,609	276,632	6,346	170,524	253,579	(83,055)	-33%	276,632
Government - capital		203,739	126,491	180,397	997	122,719	165,364	(42,645)	-26%	180,397
Interest		6,893	10,858	19,282	696	10,971	17,675	(6,705)	-38%	19,282
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(595,899)	(642,908)	(702,025)	56,812	(603,431)	(643,523)	(40,092)	6%	(702,025)
Finance charges		(196)	(89)	(89)	-	(89)	(89)	(0)	0%	(89)
Transfers and Grants		(4,114)	(5,168)	(5,337)	-	-	(4,892)	(4,892)	100%	(5,337)
NET CASH FROM/(USED) OPERATING ACTIVITIES		218,342	133,951	207,802	96,029	101,855	190,478	88,623	47%	207,802
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	591	2,350	-	2,350	-100%	2,350
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(18)	-	-	-	-	-	-		-
Payments										
Capital assets		(189,405)	(148,425)	(234,029)	(10,308)	(154,735)	(214,527)	(59,791)	28%	(234,029)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(189,423)	(148,425)	(234,029)	(9,717)	(152,385)	(214,527)	(62,141)	29%	(231,679)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		59	215	215	40	336	197	139	70%	215
Payments										
Repayment of borrowing		(1,477)	(973)	(973)	-	(944)	(973)	(29)	0%	(973)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,418)	(758)	(758)	40	(608)	(776)	(168)	22%	(758)
NET INCREASE/ (DECREASE) IN CASH HELD		27,501	(15,232)	(26,985)	86,352	(51,138)	(24,825)			(24,635)
Cash/cash equivalents at beginning:		67,235	139,410	139,525		139,527	139,410			139,527
Cash/cash equivalents at month/year end:		94,736	124,178	112,540		88,389	114,585			114,892

PART 2: SUPPORTING TABLES

Supporting Table: SC 1 – Material Variance Explanation

EC105 Ndlambe - Supporting Table SC1 Material variance explanations – M11 - May

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 – M11 - May

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%	34.4%	34.4%
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 - M11 - May

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	7,085	5,088	4,752	4,300	3,973	3,242	3,705	64,673	96,818	79,892	1,098	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,947	3,176	1,747	1,511	1,534	1,014	964	16,607	35,500	21,629	2,591	-	
Receivables from Non-exchange Transactions - Property Rates	1400	12,884	4,697	3,328	2,282	1,809	1,523	1,361	33,450	61,335	40,426	154	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3,267	1,409	1,488	1,188	1,279	1,131	1,087	24,846	35,695	29,531	589	-	
Receivables from Exchange Transactions - Waste Management	1600	3,163	1,925	2,000	1,462	1,373	1,313	1,283	34,382	46,901	39,813	649	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1	-	-	-	-	-	-	1,521	1,522	1,521	1	-	
Interest on Arrear Debtor Accounts	1810	2,025	2,209	1,870	1,844	1,721	1,702	1,654	42,415	55,440	49,336	28	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	346	63	63	53	46	37	72	10,164	10,844	10,372	388	-	
Total By Income Source	2000	37,718	18,567	15,249	12,640	11,736	9,962	10,126	228,056	344,054	272,520	5,498	-	
2023/24 - totals only		28,033	15,210	11,384	9,627	9,578	7,898	8,984	190,260	280,973	226,347	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	627	238	130	116	97	64	45	5,227	6,544	5,549	82	-	
Commercial	2300	6,705	3,156	2,245	1,922	1,616	1,441	1,392	38,715	57,193	45,086	1,230	-	
Households	2400	30,386	15,173	12,874	10,603	10,022	8,457	8,689	184,113	280,317	221,884	4,187	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	37,718	18,567	15,249	12,640	11,736	9,962	10,126	228,056	344,054	272,520	5,498	-	

Supporting table SC3 provides a breakdown of the debtors. The outstanding debtors at the end of May amount to R344,054 million.

Supporting Table: SC 4 - Creditors Age Analysis

EC105 Ndlambe - Supporting Table SC4 Monthly Budget Statement - aged creditors – M11 - May

Description R thousands	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			
Creditors Age Analysis By Customer												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3,505	-	-	11	-	-	-	-	-	3,515	629
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,505	-	-	11	-	-	-	-	-	3,515	629

Creditors:

All creditors are paid within 30 days of receipt of invoice as required by MFMA, the outstanding creditors at the end of May are at R3,515 million whereas April reflected at R9,279 million. The group of outstanding creditors are trade creditors and Bulk Electricity.

Top 20 Creditors

Code	Creditor Name	Amount
02154	ESKOM HOLDINGS LIM	(9,256,506.18)
16431	SIZWE AMANSI INVESTMENTS	(2,652,242.18)
16427	BONTIFOR	(2,085,893.64)
13800	IMVU CONSTRUCTION GROUP	(2,010,756.93)
12130	ADIODEX	(1,939,115.31)
11817	MANDLACHUMA TRADING	(1,409,545.05)
12944	CDR TECHNICAL (MONTHLY FIXED)	(1,408,380.42)
12070	AURECON SOUTH AFRICA (ZUTARI)	(1,357,226.08)
15425	AMAQOCWA CIVILS	(1,281,561.96)
14695	NUWATER SYSTEMS	(1,221,981.74)
03897	KUNGAWO HOLDINGS	(1,106,116.06)
16316	Amlo Trading (PTY) LTD	(1,046,522.37)
00249	AMATOLA WATER BOAR	(998,441.63)
12959	PE FUEL DISTRIBUTORS	(832,504.70)
09618	THE DEPT PAYMASTER	(797,577.91)
15754	SMEC SOUTH AFRICA	(721,193.85)
16681	BVI BORDER	(702,029.52)
20089	MPHELE ENGINEERS AND PROJECT MANAGEMENT	(663,550.00)
11728	HLOMELANG MARKETING	(655,500.00)
14485	NOKONGO HOLDINGS	(585,322.64)

Supporting Table: SC 5 - Investment Portfolio

EC105 Ndlambe - Supporting Table SC5 Monthly Budget Statement - investment portfolio – M11 - May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB		3 Month	Call Account							16,477	1,391	(35,433)	35,214	17,649
ABSA		Month to Month	Call Account							54,544	4,626	(319,078)	285,801	25,893
Investec		Month to Month	Call Account							12,491	693	(17,932)	13,394	8,647
STD Bank		Month to Month	Call Account							50,681	3,474	(74,794)	67,314	46,675
TOTAL INVESTMENTS AND INTEREST	2									134,192	10,185	(447,237)	401,724	98,864

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 – M11 - May

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		132,784	142,182	140,698	–	140,698	136,648	4,049	3.0%	140,698
Local Government Financial Management	3	2,650	2,500	2,500	–	2,500	2,500	–		2,500
Grant Municipal Infrastructure Grant		1,598	3,046	1,562	–	1,562	1,308	254	19.4%	1,562
Equitable Share		128,536	136,636	136,636	–	136,636	132,840	3,796	2.9%	136,636
Provincial Government:		76,931	82,573	133,255	4,868	24,863	123,118	(98,256)	-79.8%	133,255
EC Human Settlement		74,181	79,215	129,897	4,868	21,649	119,760	(98,111)	-81.9%	129,897
Libraries and Archives (DSRAC)		2,750	3,358	3,358	–	3,214	3,358	(145)	-4.3%	3,358
District Municipality:		(1,800)	–	824	1,007	1,007	824	183	22.3%	824
Public Safety		–	–	824	–	–	824	(824)	-100.0%	824
Public Safety		(1,800)	–	–	–	–	–	–	–	–
Refurbishment of Water Pumpstations		–	–	–	1,007	1,007	–	1,007	–	–
Other grant providers:		10,043	–	–	–	–	–	–	–	–
Housing Development Agency		10,043	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants		217,957	224,754	274,777	5,876	166,568	260,591	(94,023)	-36.1%	274,777
Capital Transfers and Grants										
National Government:		58,968	60,792	73,809	997	110,783	68,489	42,294	61.8%	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	99	13,616	10,413	3,203	30.8%	13,016
Water Services Infrastructure Grant		26,962	32,600	32,600	7	37,600	29,883	7,717	25.8%	32,600
					–			(92,083)		
Provincial Government:		58,350	64,382	105,226	–	10,613	102,696	–	-89.7%	105,226
Municipal Disaster Relief Grant		11,250	–	–	–	–	–	(1,053)		–
Water Infrastructure Grant OTP		3,900	6,987	6,987	–	5,352	6,405	(61,283)	-16.4%	6,987
EC Human Settlement Municipal		43,200	57,394	68,348	–	5,117	66,399	(29,891)	-92.3%	68,348
Disaster Relief Grant		–	–	29,891	–	–	29,891	145	-100.0%	29,891
Libraries and Archives (DSRAC)		–	–	–	–	145	–	(45)	0	–
District Municipality:		2,882	–	45	–	–	45	(45)	-100.0%	45
Public Safety		1,800	–	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	997	122,713	172,546	(49,833)	-28.9%	180,397
TOTAL RECEIPTS OF TRANSFERS & GRANTS		339,642	351,245	455,174	6,873	289,281	433,137	(143,856)	-33.2%	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 – M11 – May

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										
Grants National Government:										
		4,141	5,546	4,062	522	4,388	3,808	579	15.2%	4,062
Local Government Financial Management Grant	3	2,650	2,500	2,500	356	2,476	2,500	(24)	-0.9%	2,500
Municipal Infrastructure Grant		1,491	3,046	1,562	165	1,911	1,308	603	46.1%	1,562
Provincial Government:		57,968	82,573	134,350	9,171	53,436	123,995	(70,558)	-56.9%	134,350
EC Human Settlement		55,207	79,215	129,897	9,025	51,268	119,760	(68,492)	-57.2%	129,897
Libraries and Archives (DSRAC)		2,761	3,358	4,454	146	2,168	4,235	(2,067)	-48.8%	4,454
District Municipality:		-	-	824	(346)	(1,875)	824	(2,699)	-327.5%	824
LED Grant		-	-	-	-	24	-	24	0	-
Public Safety		-	-	824	-	-	824	(824)	-100.0%	824
Environmental Health Subsidy		-	-	-	(346)	(1,899)	-	(1,899)	-	-
Other grant providers:		-	-	-	290	8,279	-	8,279	-	-
Housing Development Agency		-	-	-	290	8,279	-	8,279	-	-
Total Operating Transfers and Grants		62,109	88,118	139,236	9,637	64,228	128,627	(64,399)	-50.1%	139,236
Capital Transfers and Grants										
National Government:		71,366	60,792	73,809	7,216	73,973	68,489	5,485	8.0%	73,809
Municipal Infrastructure Grant		28,328	28,192	28,192	640	29,983	28,192	1,791	6.4%	28,192
Regional Bulk Infrastructure		3,784	-	-	1,519	14,286	-	14,286	-	-
Grant Water Services Infrastructure Grant		39,253	32,600	45,616	5,057	29,705	40,296	(10,591)	-26.3%	45,616
Provincial Government:		(8,882)	64,382	135,804	5,197	70,222	118,564	10,689	-40.8%	135,804
Municipal Disaster Relief Grant		1,224	-	-	702	10,689	-	(1,356)	-	-
Water Infrastructure Grant OTP		3,900	6,987	6,987	-	5,049	6,405	(27,512)	-21.2%	6,987
EC Human Settlement		(20,551)	57,394	88,899	4,495	53,138	80,650	(31,509)	-34.1%	88,899
Municipal Disaster Relief Grant		-	-	39,917	-	-	31,509	-	-100.0%	39,917
Libraries and Archives (DSRAC)		60	-	-	-	-	-	1,346	-	-
RO Plant Water Treatment COGTA grant		-	-	-	-	1,346	-	-	-	-
Office of The Premier		6,485	-	-	-	-	-	(45)	-	-
District Municipality:		2,192	-	45	-	-	45	(45)	-100.0%	45
Public Safety		-	-	45	-	-	45	-	-100.0%	45
Public Safety		2,192	-	-	-	-	-	33	-	-
Other grant providers:		1,486	1,317	1,317	7	1,350	1,317	33	2.5%	1,317
Human Settlement Re-development Programme		1,486	1,317	1,317	7	1,350	1,317	-	2.5%	1,317
Total Capital Transfers and Grants		66,161	126,491	210,975	12,420	145,546	188,414	(42,869)	-22.8%	210,975
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		128,270	214,609	350,211	22,057	209,773	317,041	(107,268)	-33.8%	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 – M11 - May**

Description	Ref	Budget Year 2024/25				YTD variance %
		Approved Rollover 2023/24	Monthly Actual	Year TD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
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%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		(10,026)	-	(10,026)	-	100%
Municipal Disaster Relief Grant		(10,026)	-	(10,026)	-	100%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		(10,026)	-	(10,026)	-	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 - M11 - May

Summary of Employee and Councilor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5,760	5,663	5,880	477	5,464	5,365	99	2%	5,880
Pension and UIF Contributions		367	395	388	33	354	357	(3)	-1%	388
Medical Aid Contributions		138	151	144	10	120	132	(13)	-10%	144
Motor Vehicle Allowance		1,360	1,446	1,396	113	1,247	1,285	(38)	-3%	1,396
Cellphone Allowance		856	918	880	72	792	811	(19)	-2%	880
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		8,482	8,573	8,688	705	7,977	7,951	26	0%	8,688
% increase	4		1.1%	2.4%						2.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6,413	6,960	6,400	577	7,247	5,820	1,428	25%	6,400
Pension and UIF Contributions		1,069	1,157	1,157	104	1,079	1,061	18	2%	1,157
Medical Aid Contributions		287	312	312	25	279	286	(7)	-2%	312
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,061	1,091	1,091	661	1,339	1,091	247	23%	1,091
Motor Vehicle Allowance		972	972	973	81	891	892	(1)	0%	973
Cellphone Allowance		123	130	130	10	112	120	(7)	-6%	130
Housing Allowances		132	140	140	11	121	129	(8)	-6%	140
Other benefits and allowances		60	64	64	5	55	59	(3)	-6%	64
Payments in lieu of leave		639	515	515	-	403	472	(69)	-15%	515
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		71	85	85	-	199	78	121	154%	85
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10,826	11,426	10,868	1,474	11,725	10,006	1,719	17%	10,868
% increase	4		5.5%	0.4%						0.4%
Other Municipal Staff										
Basic Salaries and Wages		105,895	123,454	123,586	9,532	104,593	113,320	(8,727)	-8%	123,586
Pension and UIF Contributions		19,795	22,944	22,969	1,772	19,259	21,064	(1,805)	-9%	22,969
Medical Aid Contributions		14,930	17,673	17,682	1,375	14,725	16,211	(1,486)	-9%	17,682
Overtime		13,018	7,843	8,430	1,465	11,928	7,658	4,271	56%	8,430
Performance Bonus		8,978	10,453	10,453	20	9,302	9,585	(283)	-3%	10,453
Motor Vehicle Allowance		5,226	5,106	5,102	509	5,363	4,690	672	14%	5,102
Cellphone Allowance		320	325	326	27	295	300	(5)	-2%	326
Housing Allowances		491	507	528	40	998	483	515	107%	528
Other benefits and allowances		4,191	3,191	3,289	364	3,877	3,004	873	29%	3,289
Payments in lieu of leave		921	245	205	112	610	192	418	217%	205
Long service awards		2,540	18	103	33	802	83	718	861%	103
Post-retirement benefit obligations		10,158	-	-	243	2,612	-	2,612	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		679	897	910	135	754	832	(78)	-9%	910
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		187,144	192,654	193,583	15,628	175,118	177,423	(2,305)	-1%	193,583
% increase	4		2.9%	3.4%						3.4%
Total Parent Municipality		206,451	212,653	213,139	17,807	194,820	195,380	(560)	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 May amount to R175,118 million and the year- to-date budget is R177,423 million and the expenditure for remuneration of councilors amounts to R705 thousand while the year-to-date budget is R7,977 million. The actual year-to-date expenditure for senior managers is R11,725 thousand and the year-to-date budget thereof is R10,006 million. The year-to-date cost for other municipal staff is R175,118 million and the year-to-date budget is R177,423 million. It must be noted that the year-to-date actual amount for continued members is R2,612 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 – M11

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome			
Cash Receipts By Source																
Property rates		15,027	13,625	8,300	19,457	13,544	12,797	13,551	13,384	13,082	13,083	13,203		152,712	161,875	171,587
Service charges - electricity revenue		9,314	10,017	6,980	14,879	9,709	9,272	10,009	10,957	8,653	9,305	11,716		108,158	114,755	122,213
Service charges - water revenue		3,281	3,241	1,901	4,816	3,189	3,000	3,195	3,805	3,405	3,066	3,237		62,248	66,990	72,128
Service charges - sanitation revenue		1,167	1,116	682	1,748	1,195	1,023	1,111	1,243	1,042	1,083	1,056		18,883	20,927	22,365
Service charges - refuse		1,762	1,984	1,114	2,696	1,845	1,737	1,889	1,866	1,854	1,811	1,880		27,350	28,090	28,976
Rental of facilities and equipment		46	41	41	85	172	181	164	57	55	56	84		1,260	1,337	1,424
Interest earned - external investments		1,669	2,046	922	1,055	853	631	858	449	823	969	696		10,858	11,520	12,269
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits		18	10	10	33	8	7	17	13	19	23	64		399	423	451
Licences and permits		1,166	1,000	1,079	1,214	1,186	1,390	2,006	1,198	899	1,550	1,086		6,613	7,016	7,472
Agency services		-	-	-	-	-	-	-	-	-	0	0		-	-	-
Transfer receipts - operating		59,386	2,509	7,200	4,714	938	45,555	7,786	1,277	34,803	10	6,346		226,609	152,925	157,838
Other revenue		4,586	4,790	17,144	(4,807)	6,499	4,805	9,033	3,712	1,873	4,493	5,151		40,535	26,428	26,593
Cash Receipts by Source		97,419	40,379	45,373	45,889	39,139	80,397	49,620	37,959	66,509	35,450	44,520		655,625	592,286	623,316
Other Cash Flows by Source																
Transfer receipts - capital		25,142	330	12,374	6,000	5,058	5,621	2,910	2,791	61,495	-	997		125,174	55,633	63,736
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-		1,317	-	-
Proceeds on disposal of PPE		-	69	365	155	181	110	154	251	334	141	591		-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Increase or decrease in consumer deposits		27	37	23	32	39	26	24	32	32	23	40		215	73	239

EC105: Ndlambe Local Municipality: Monthly Budget Statement M11

Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		122,588	40,815	58,136	52,076	44,417	86,154	52,708	41,033	128,370	35,614	46,148		782,331	647,992	687,291
Cash Payments by Type																
Employee related costs		15,682	16,288	17,815	16,677	18,290	27,085	18,321	17,321	16,871	16,963	18,119		208,137	219,764	231,807
Remuneration of councillors		677	677	677	677	989	695	805	711	711	711	711		8,933	9,499	10,103
Interest paid		-	-	59	-	-	-	-	-	30	-	-		89	-	-
Bulk purchases - Electricity		10,786	12,900	14,611	11,212	9,203	9,783	8,704	9,469	8,806	9,284	9,281		102,314	108,461	115,611
Acquisition - Water & other inventory		5,804	8,635	3,300	4,666	4,502	5,030	5,154	3,951	4,636	4,211	4,878		52,397	55,352	58,817
Contracted services		8,919	10,197	5,466	11,249	6,386	9,830	6,034	12,307	16,408	16,043	14,038		200,670	107,538	111,851
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-		5,168	3,870	4,060
Other expenditure		12,243	8,098	11,578	10,460	9,416	13,131	11,635	7,077	8,428	8,878	9,166		70,458	71,302	75,413
Cash Payments by Type		54,112	56,795	53,506	54,940	48,786	65,556	50,653	50,835	55,890	56,090	56,193		648,166	575,786	607,662
Other Cash Flows/Payments by Type																
Capital assets		18,643	24,784	19,065	15,195	12,933	16,342	13,237	6,168	9,284	8,776	10,308		148,425	63,473	70,158
Repayment of borrowing		-	-	457	-	-	-	-	-	486	-	-		-	-	-
Other Cash Flows/Payments		(51)	(571)		103				37			619				
Total Cash Payments by Type		72,704	81,008	73,028	70,238	61,718	81,897	63,890	57,040	65,660	64,866	67,120		796,591	639,259	677,820
NET INCREASE/(DECREASE) IN CASH HELD		49,884	(40,193)	(14,892)	(18,161)	(17,301)	4,257	(11,181)	(16,007)	62,710	(29,252)	(20,972)		(14,260)	8,733	9,471
Cash/cash equivalents at the month/year beginning:		139,527	189,411	149,189	134,297	116,136	98,835	103,092	91,910	75,903	138,613	109,361		139,410	125,150	133,883
Cash/cash equivalents at the month/year end:		189,411	149,218	134,297	116,136	98,835	103,092	91,910	75,903	138,613	109,361	88,389		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 – M11 - May

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1,492	44,739	44,739	8,709	8,709	44,739	36,030	80.5%	6%
August	1,639	14,877	14,922	26,574	35,283	59,661	24,378	40.9%	25%
September	7,216	18,068	18,063	9,180	44,463	77,724	33,261	42.8%	32%
October	5,315	11,295	11,291	11,341	55,804	89,015	33,211	37.3%	40%
November	16,636	9,403	9,398	12,698	68,502	98,413	29,911	30.4%	49%
December	15,591	7,321	7,317	12,168	80,670	105,730	25,060	23.7%	57%
January	4,903	6,914	6,910	12,188	92,859	112,640	19,781	17.6%	66%
February	6,535	5,575	21,884	4,790	97,648	134,524	36,876	27.4%	70%
March	10,557	5,575	20,358	25,009	122,657	154,882	32,225	20.8%	87%
April	8,576	5,575	20,098	5,139	127,795	174,980	47,184	27.0%	90%
May	20,584	5,575	20,098	11,528	139,323	195,077	55,754	28.6%	99%
June	22,061	5,575	20,098	–		215,175	–		0
Total Capital expenditure	121,104	140,494	215,175	139,323					

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

In terms of this table the capital expenditure for the month of May amounts to R11,528 million. The year-to-date actual expenditure incurred is R139,323 million whilst the year-to-date budget is R195,077 million, that gives 28.6% variance. The municipality is encountering delays in Human settlement and Disaster relief funded projects that are currently in work in progress.

Supporting Table: SC13a Monthly Budget Statement - capital expenditure on new assets by asset class – M11 - May

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	4,913	43,336	98,627	55,291	56.1%	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	1,321	18,949	20,399	1,451	7.1%	23,911
Dams and Weirs		576	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3,069	10,891	10,891	-	6,467	9,984	(3,517)	(0)	10,891
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5,449	-	13,016	1,321	12,422	10,413	2,009	0	13,016
Bulk Mains		29	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		308	-	3	-	60	3	57	0	3
Sanitation Infrastructure		11,773	102,114	76,947	3,591	24,387	78,227	53,840	68.8%	76,947
Pump Station		488	-	1,511	-	1,508	1,209	299	0	1,511
Reticulation		160	57,394	67,170	3,531	16,688	62,777	(46,090)	(0)	67,170
Waste Water Treatment Works		2,267	39,377	864	-	-	7,480	(7,480)	(0)	864
Outfall Sewers		8,858	5,342	7,402	60	6,191	6,761	(569)	(0)	7,402
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		42	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

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									
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		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-
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	55	393	567	174	30.7%	592
Computer Equipment		1,135	306	592	55	393	567	(174)	(0)	592
Furniture and Office Equipment		1,085	363	468	6	103	452	349	77.3%	468
Furniture and Office Equipment		1,085	363	468	6	103	452	(349)	(0)	468
Machinery and Equipment		359	-	105	31	62	108	46	42.5%	105
Machinery and Equipment		359	-	105	31	62	108	(46)	(0)	105
Transport Assets		7,235	6,900	3,446	(2)	1,311	4,134	2,824	68.3%	3,446
Transport Assets		7,235	6,900	3,446	(2)	1,311	4,134	(2,824)	(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	31,452	123,075	107,968	5,002	45,258	106,388	61,130	57.5%	107,968

Supporting Table: SC 13(b) Capital Expenditure on Renewal of Existing Assets by Asset Class – M11 - May

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	26	998	829	(169)	-20.5%	1,036
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	1,036	26	998	829	(169)	-20.5%	1,036
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	1,036	26	998	829	169	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	381	(95)	-25.0%	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	381	(95)	-25.0%	476
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	476	-	476	381	95	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		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	224	-	1,512	26	1,474	1,209	(265)	-21.9%	1,512

Supporting Table: SC 13(c) Expenditure on Repairs and Maintenance by Asset Class M11 - May

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	376	24,417	27,030	2,612	9.7%	29,128
Infrastructure										
Roads Infrastructure		436	7,350	5,785	169	5,801	5,453	(348)	-6.4%	5,785
Roads		436	7,350	5,785	169	5,801	5,453	348	0	5,785
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,047	550	550	30	822	367	(455)	-124.1%	550
Drainage Collection		1,047	550	550	30	822	367	455	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	28	11,508	14,627	3,119	21.3%	15,412
Dams and Weirs		83	100	100	-	100	92	8	0	100
Boreholes		75	250	200	-	172	188	(16)	(0)	200
Reservoirs		-	85	85	-	71	78	(7)	(0)	85
Pump Stations		634	1,580	1,170	28	607	1,077	(470)	(0)	1,170
Water Treatment Works		10,505	16,800	13,857	-	10,558	13,193	(2,634)	(0)	13,857
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,126	920	920	149	748	663	(85)	-12.8%	920
Pump Station		1,030	920	920	149	748	663	85	0	920
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		96	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,936	6,400	6,461	-	5,539	5,920	381	6.4%	6,461
Landfill Sites		5,936	6,400	6,461	-	5,539	5,920	(381)	(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	-	277	396	119	30.1%	400
Community Facilities		-	50	50	-	45	46	1	1.8%	50
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		-	50	50	-	45	46	(1)	(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	-	232	350	118	33.8%	350
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		162	150	350	-	232	350	(118)	(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		-	-	-	-	-	-	-	-	-
Other assets		4,480	4,593	5,175	233	3,481	4,626	1,145	24.7%	5,175
Operational Buildings		4,480	4,593	5,175	233	3,481	4,626	1,145	24.7%	5,175
Municipal Offices		4,480	4,593	5,175	233	3,481	4,626	(1,145)	(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	30	20	66.7%	27
Computer Equipment		30	57	27	-	10	30	(20)	(0)	27
Furniture and Office Equipment		112	346	173	-	30	199	169	84.8%	173
Furniture and Office Equipment		112	346	173	-	30	199	(169)	(0)	173

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									
<u>Machinery and Equipment</u>		3,599	4,937	5,080	155	1,982	3,636	1,653	45.5%	5,080
Machinery and Equipment		3,599	4,937	5,080	155	1,982	3,636	(1,653)	(0)	5,080
<u>Transport Assets</u>		4,315	4,296	3,798	196	2,067	3,020	954	31.6%	3,798
Transport Assets		4,315	4,296	3,798	196	2,067	3,020	(954)	(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	32,589	48,519	43,835	959	32,264	38,991	6,727	17.3%	43,835

Supporting Table: SC13d Monthly Budget Statement - depreciation by asset class – M11 - May

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	2,710	29,247	36,248	7,002	19.3%	39,544
Roads Infrastructure		12,731	15,180	15,180	1,084	11,720	13,915	2,195	15.8%	15,180
Roads		11,919	14,515	14,515	1,001	10,820	13,305	(2,485)	(0)	14,515
Road Structures		786	660	660	78	840	605	235	0	660
Road Furniture		25	5	5	5	58	5	54	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	319	3,443	3,453	10	0.3%	3,767
Power Plants		37	37	37	3	34	34	(0)	(0)	37
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		353	353	353	30	322	324	(2)	(0)	353
MV Substations		629	629	629	53	576	577	(1)	(0)	629
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		12	12	12	1	11	11	(0)	(0)	12
LV Networks		98	98	98	8	89	89	(0)	(0)	98
Capital Spares		2,638	2,638	2,638	223	2,411	2,419	(7)	(0)	2,638
Water Supply Infrastructure		9,917	14,630	14,630	842	9,066	13,410	4,345	32.4%	14,630
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		37	37	37	3	34	34	(0)	(0)	37
Reservoirs		28	28	28	2	25	25	(0)	(0)	28
Pump Stations		954	954	954	79	866	875	(9)	(0)	954
Water Treatment Works		6,672	11,386	11,386	560	6,049	10,438	(4,388)	(0)	11,386
Bulk Mains		180	180	180	15	165	165	(0)	(0)	180
Distribution		1,749	1,749	1,749	157	1,649	1,603	46	0	1,749
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		48	48	48	4	44	44	(0)	(0)	48
Capital Spares		250	248	248	22	234	228	7	0	248
Sanitation Infrastructure		5,644	5,967	5,967	464	5,017	5,469	452	8.3%	5,967
Pump Station		389	389	389	33	356	357	(1)	(0)	389
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		4,695	5,272	5,272	384	4,149	4,833	(683)	(0)	5,272
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		559	305	305	47	512	280	232	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	35	383	383	1	0.2%	418
Community Facilities		0	0	0	0	0	0	0	2.0%	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	35	382	383	1	0.2%	418
Indoor Facilities		64	64	64	5	59	59	(0)	(0)	64
Outdoor Facilities		270	270	270	23	247	248	(0)	(0)	270
Capital Spares		83	83	83	7	76	76	(0)	(0)	83
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments Historic		-	-	-	-	-	-	-	-	-
Buildings Works of		-	-	-	-	-	-	-	-	-
Art Conservation		-	-	-	-	-	-	-	-	-
Areas Other		-	-	-	-	-	-	-	-	-
Heritage		-	-	-	-	-	-	-	-	-
Investment properties		1,179	1,180	1,180	100	1,079	1,081	3	0.2%	1,180
Revenue Generating		1,179	1,180	1,180	100	1,079	1,081	3	0.2%	1,180
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		1,179	1,180	1,180	100	1,079	1,081	(3)	(0)	1,180
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		4,321	4,379	4,379	363	3,917	4,014	97	2.4%	4,379
Operational Buildings		4,321	4,379	4,379	363	3,917	4,014	97	2.4%	4,379
Municipal Offices		4,307	4,359	4,359	361	3,904	3,996	(92)	(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	8	13	(5)	(0)	14
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		38	19	19	0	5	17	12	71.5%	19
Servitudes		-	-	-	-	-	-	-	-	-
Licences and		-	-	-	-	-	-	-	-	-
Rights Water		38	19	19	0	5	17	1	71.5%	19
Rights Effluent		-	-	-	-	-	-	2	-	-
Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and		38	19	19	0	5	17	(12)	(0)	19
Applications Load Settlement		-	-	-	-	-	-	-	-	-
Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		696	719	719	65	707	659	(48)	-7.3%	719
Computer Equipment		696	719	719	65	707	659	48	0	719
Computer Equipment		450	573	573	49	550	525	(26)	-4.9%	573
Furniture and Office Equipment		450	573	573	49	550	525	26	0	573
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		466	516	516	38	425	473	48	10.2%	516
Machinery and Equipment		466	516	516	38	425	473	(48)	(0)	516
Transport Assets		3,515	4,088	4,088	257	2,779	3,747	968	25.8%	4,088
Transport Assets		3,515	4,088	4,088	257	2,779	3,747	(968)	(0)	4,088
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	43,150	51,434	51,434	3,617	39,092	47,148	8,057	17.1%	51,434

Supporting Table: SC13e Monthly Budget Statement - capital expenditure on upgrading existing assets by asset class – M11 – May

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	6,499	91,341	86,468	(4,873)	-5.6%	104,510
Roads Infrastructure		17,017	17,420	59,016	1,199	33,925	50,773	16,848	33.2%	59,016
Roads		17,017	17,420	59,016	1,199	33,925	50,773	(16,848)	(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	322	15,305	12,240	(3,065)	-25.0%	15,300
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		17,104	-	15,300	322	15,305	12,240	3,065	0	15,300
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		45,400	-	30,194	4,979	42,111	23,455	(18,656)	-79.5%	30,194
Pump Station		42,186	-	30,194	4,979	25,383	23,455	1,928	0	30,194
Reticulation		3,214	-	-	-	16,728	-	16,728	-	-
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	687	(172)	-25.0%	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		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
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	687	- 172	-25.0%	859
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		9,186	-	859	-	859	687	-	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	324	(67)	-20.6%	328
Operational Buildings		709	-	328	-	391	324	(67)	-20.6%	328
Municipal Offices		709	-	328	-	391	324	67	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	6,499	92,591	87,480	(5,112)	-5.8%	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.