



PORT ST JOHNS MUNICIPALITY BUDGET AND TREASURY OFFICE



MONTHLY BUDGET REPORT FOR THE MONTH ENDED 31 MAY 2025

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Acknowledged By:

Honourable Mayor

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MONTHLY BUDGET REPORT FOR THE MONTH END OF 31 MAY 2025

PURPOSE

To report on the financial performance of the Municipality for the eleventh month ended 31 May 2025 in line with Section 71 of the Municipal Finance Management Act No. 56 of 2003 and Municipal Budget and Reporting Regulations gazette No 32141.

LEGAL/STATUTORY REQUIREMENTS

Section 71 of Municipal Finance Management Act No. 56 of 2003.

Section 52 (d) of Municipal Finance Management Act No. 56 of 2003.

Municipal Budget and Reporting Regulations gazette No 32141

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BACKGROUND

Section 71: Monthly Budget Statements

In terms of Section 71 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 provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source.
 - (b) Actual borrowings.
 - (c) Actual expenditure, per vote.
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- (d) Actual capital expenditure, per vote.
- (e) the amount of any allocations received.
- (f) Actual expenditure on those allocations,

Municipal budget and reporting regulations (MBRR) – Section 28 to 30

Section (28) states that 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, considering any guidelines issued by the Minister in terms of section 168 (1) of the Act. Tabling of monthly budget statements

Section (29) states that the mayor must table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

Section (30) sub section (1) states that the monthly budget statement of a municipality must be placed on the municipality's website.

1. Budget and Treasury Office Staff Establishment

This department is formed in terms of the legislation and approved by Council when adopting the Municipal Organisational Structure, its purpose is to serve all other departments, all councillors and all other stakeholders.



Budget & Treasury has six sections under the authority of the CFO as delegated by Accounting Officer:

- Revenue and Investment Management
Senior Revenue accountant, Revenue Accountant and one cashier
- Indigent Support
Free Basic Service Practitioner and 2 Data captures
- Expenditure and Payroll management
Senior Expenditure Accountant (Vacant), Expenditure Accountant, Payroll Officer, Payroll Accountant (Vacant) and 2 Payroll clerks
- Supply chain management.
SCM Practitioner, Contracts Management Officer and Two SCM clerks (1 Vacant)
- Asset Management
Asset Accountant; Asset Clerk, Stores Clerk
- Budget and reporting
Senior Budget & Reporting Accountant, Budget & Reporting Accountant
- Internship
4 financial management interns (3 females and 1 male)

Oversight and management



➤ Political oversight

Budget & Treasury standing committee members

➤ Strategic and management

CFO, PA to the CFO and two managers

The department currently has 4 critical positions that have been prioritized for recruitment and 4 interns. The internship contract ended in June 2024 and was extended until June 2025, which makes the term for current interns to be 36 months.

Position	Status
➤ Chief Financial Officer	➤ Advertised and closed
➤ Senior Accountant expenditure ➤ Payroll Accountant	➤ Advertised and closed
➤ SCM Clerk	➤ Advertised and closed
➤ MFIP interns	➤ Awaiting interviews

2.Section 71: Monthly Budget Statements

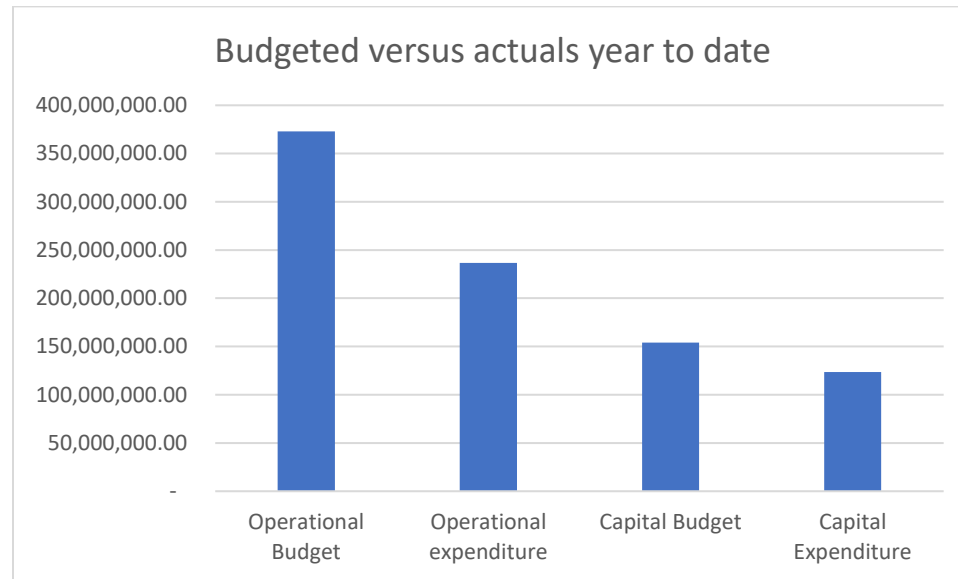
The Budget and Treasury Office performs budgeting, accounting analysis, financial reporting, cash management, debt management, supply chain management, fiscal management, review, and other duties

as may in terms of section 79 be delegated by the accounting officer to the Chief Financial Officer.



2.1 Consolidated view of the budget

The Municipality has a total approved budget of 528 million for revenue and expenditure. The year to- date operational spending against the operational budget is at 63.45%. Capital expenditure is at 80.18%. On the operational expenditure the line items that have under spent are the non-cash items such as depreciation and debt impairment. Employee related costs which are one of our cost drivers is 87.55%. Year to date revenue is sitting at 397 million. The overall spending against budget is 360 million.





EC154 Port St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and 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									%	
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management	1,141	2,937	1,500	101	1,102	1,356	(254)	-19%		1,500
Sale of Goods and Rendering of Services	685	732	748	2	34	676	(642)	-95%		748
Agency services	-	1,800	1,800	-	-	1,628	(1,628)	-100%		1,800
Interest								-		
Interest earned from Receivables	1,073	1,950	1,950	53	552	1,788	(1,235)	-69%		1,950
Interest from Current and Non Current Assets	17,508	107,100	122,741	353	13,270	112,512	(99,243)	-88%		122,741
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets	138	500	250	15	141	226	(86)	-38%		250
Licence and permits	24	250	250	6	166	226	(60)	-27%		250
Operational Revenue	756	116	989	100	687	894	(206)	-23%		989
Non-Exchange Revenue										
Property rates	15,560	15,000	15,000	-	15,230	13,750	1,480	11%		15,000
Surcharges and Taxes	-	-	10,000	-	-	9,167	(9,167)	-100%		10,000
Fines, penalties and forfeits	255	380	305	-	(20)	280	(300)	-107%		305
Licence and permits	-	950	950	-	-	859	(859)	-100%		950
Transfers and subsidies - Operational	201,344	236,891	269,404	4,439	268,457	246,954	21,503	9%		269,404
Interest	6,473	5,550	5,550	355	3,605	5,088	(1,483)	-29%		5,550
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets	-	-	1,059	-	1,059	970	88	9%		1,059
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		244,956	374,156	432,495	5,424	304,283	396,373	(92,090)	-23%	432,495
Expenditure By Type										
Employee related costs	105,103	132,671	135,452	10,453	118,609	124,165	(5,556)	-4%		135,412
Remuneration of councillors	14,240	16,539	15,939	1,509	13,912	14,611	(698)	-5%		15,939
Bulk purchases - electricity								-		
Inventory consumed	2,620	10,381	8,331	329	5,279	7,429	(2,150)	-29%		8,222
Debt impairment	5,678	147	369	-	-	344	(344)	-100%		369
Depreciation and amortisation	58,923	68,263	68,263	-	6	62,574	(62,568)	-100%		68,263
Interest	4,091	-	-	-	-	-	-	-		-
Contracted services	48,655	51,937	54,090	1,899	27,990	48,927	(20,937)	-43%		54,088
Transfers and subsidies	14,066	12,000	15,000	-	15,008	13,750	1,258	9%		15,000
Irrecoverable debts written off	-	-	-	717	1,690	-	1,690	#DIV/0!		-
Operational costs	64,977	70,549	75,595	3,849	54,215	68,687	(14,473)	-21%		75,746
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		318,354	362,487	373,039	18,756	236,709	340,488	(103,779)	-30%	373,039
Surplus/(Deficit)		(73,398)	11,669	59,456	(13,332)	67,574	55,885	11,689	0	59,456
Transfers and subsidies - capital (monetary allocations)	101,773	69,146	96,146	1,991	100,445	88,134	12,311	0	0	96,146
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602
Income Tax								-		
Surplus/(Deficit) after income tax		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602



2.2 Sources of Revenue

The Municipality generates revenue from the below listed sources inclusive of government grants. Rates are billed annually at the beginning of the new financial year and other services are billed monthly. As seen below is the table showing internal revenue sources and those performing less than what was expected are highlighted in red. This indicates that the municipality will adjust its revenue downwards during the adjustment budget.

ITEM	Adjusted Budget 2024/25	Monthly Projections	Apr-25	May-25	Actual Revenue Variance	% Collected	Variance Explanation
Assessment Rates	(15,000,000)	(1,250,000.00)	(211,176.86)	(439,393.47)	(810,606.53)	35	Decrease is due to dishonoured payment arrangement by debtors
Refuse Removal	(1,500,000)	(125,000.00)	(42,025.65)	(122,743.69)	(2,256.40)	98	Ratepayers are reluctant to pay.
Short Term Investments and Call Accounts	(20,000,000)	(1,666,666.67)	(3,749,180.53)	(597,949.65)	(1,068,717.02)	36	Interest has decreased due to decrease on the investment account balances.
Property Rates (interest received from debtors)	(5,550,000)	(462,500.00)	(413,099.71)	(407,860.17)	(54,639.83)	88	Decrease is due to non-payment of arrear debt.
Court Fines	(300,000)	(25,000.00)	(300.00)	-	(25,000.00)	-	The department needs to improve as



							this has been going on for some time.
Vehicle Registration	(1,500,000)	(125,000.00)				-	Not yet Functional
Drivers license application/duplicate drivers license	(600,000)	(50,000.00)				-	Not yet Functional
Leaners license application	(350,000)	(29,166.67)	(26,817.00)	(37,260.00)	8,093.33	128	There's an improvement in collection by the department as compared to previous months.
sale of goods - Assets < Capitalisation Threshold (Auction)	(1,058,650)	(316,274.00)				-	
Driver's license certificate	(300,000)	(25,000.00)				-	Not yet Functional
Business license: flee market and hawker stalls	(250,000)	(20,833.33)	-	(189.00)	(20,644.33)	0.9	The decrease is due to non-payment by hawkers in town.



Investment property: sub lease payment	(500,000)	(41,666.67)	(25,746.88)	(17,288.89)	(24,377.78)	42	Golf course, polela and eluxolweni flats not paying and were identified as revenue generating areas. Legal intervention is required
Sales of Goods and Rendering of Services: Cemetery and Burial	(20,000)	(1,666.67)	-	-	(1,666.67)	-	
Fines: Pound Fees	(75,000)	(6,250.00)	-	-		-	Not yet Functional
Publications: Tender Documents	(20,980)	(1,748.33)	-	-	(1,748.33)	-	Low sales as documents are available online to be adjusted during adjustment budget
Sales of Goods and Rendering of Services: Building Plan Approval	(50,000.00)	(4,166.66)	-	(2,829.29)	(1,337.37)	68	
Sales of Goods and Rendering of	(120,000)	(10,000.00)	-	-		-	



Services:							
Advertisements							
Revenue: Exchange							
Revenue -							
Operational							
Revenue -							
Insurance Refund	(888,523.00)	(88,220.83)	-	(76,256.50)	(11,964.33)	86	
Other income- Rent							
Halls	(220,899)	(18,408.25)	(1,366.00)	(7,272.61)	(11,135.64)	40	
Human Settlements			-				
LG Seta	(126,012.19)	- (10,501.02	(33,347.41)	-	-	-	
VAT refund	(10,000,000)	833,333.33	(2,401,293.79)	(2,102,967.69)	-	-	
TOTALS	(58,430,064.00)	(5,057,959.00)	(6,904,353.83)	(3,576,348.9)		70.01	

Allocations Projections



ITEM	Budget 2024/25	Monthly Projections	Apr-25	May-25	Received up to date	Variance	Variance Explanation
Equitable Share	(203,985,000)	(67,995,000.00)	-	-	(203,973,000.00)	(12,000.00)	
Local Government Financial Management Grant	(2,600,000)	(2,600,000.00)	-	-	(2,600,000.00)	-	All monies received
Expanded Public Works Programme Integrated Grant	(1,676,000)	(419,000.00)	-	-	(1,676,000.00)	-	All monies received
Municipal Infrastructure Grant	(39,862,000)	(9,965,500.00)	-	-	(39,862,000.00)	-	All monies received
Integrated National Electrification Programme Grant	(31,277,000)	(7,819,250.00)	-	-	(31,277,000.00)	-	All monies received
Grant Gov-DSRAC Library	(1,286,270)	(83,583.33)	-	-	(1,286,270.00)	-	All monies received
OTP	(15 000 000)		-	1,678,969.75	(12,053,329.53)	(2,946,670.47)	
Transport	(12 000 000)		-	-	(4,299,917.97)	(7,700,082.03)	
Municipal Disaster Response Grant	(57,737,686)	(4,811,473.83)	-	-	(57,737,686.00)	-	All monies received.
TOTALS	(306,037,000.00)	(114,516,333.33)	-	1,678,969.75	(318,078,329.53)	(10,688,075.69)	



Services, rates and taxes

- The services offered by the municipality to its residents represent exchange transactions such as, refuse removal, leased properties etc whilst the non- exchange transactions are represented by rates, traffic fines and others. The collection on rates for the month of May is **R439,393.47** for all categories and is less than the monthly projections of **R1,2** million and for refuse collection **R122 743.69** has been collected and is less than the monthly projections of **R125** thousand.
 - The department continues in engaging its debtors in all categories to reduce their historic debt by making monthly payment arrangements, even though honouring of the arranged payments is still a challenge.
 - All municipal debt is being collected internally by revenue section for residential debtors, businesses and government departments. Debt collector has been appointed through a transversal tender.
 - The institution received an amount of **R20,154.99** from the department of National Public Works and no amount was received from the department of Provincial Public Works in the month of May 2025.
 - The institution has one employee owing municipal rates which is not allowed in terms of Schedule 2 (10) of the code of conduct of municipal staff members and the amount owed after billing of rates is **R88 588.86**
 - The institution did not collect any amount for traffic fines for May 2025.
 - Learner's licences and vehicle registration collected an amount of **R37,260.00 and R0.00** for vehicle registration.
 - The institution received an amount of **R597,949.65** from interest on investments accounts.
 - All other revenue collection items are detailed in the table above.
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2.3 Grants Performance

The municipality's capital expenditure is grant funded. The municipality is expected to have spent 92% of the conditional capital grant allocation by end of May 2025, which is M11 and has spent less than 92%.

GRANTS SUMMARY FOR 2024/2025 Financial period					
DESCRIPTION	Adjustment Budget 2024/2025	Amount	Expenditure	Expenditure	Unspent
		Received	To date	%	%
		To date			
Equitable Share	R 203,985,000.00	R 203,973,000.00	R 197,204,584.00	96.7	3



EPWP	R 1,676,000.00	R 1,676,000.00	R 1,676,000.00	100	0
MIG	R 39,862,000.00	R 39,862,000.00	R 35,185,204.30	88	12
INEP	R 31,277,000.00	R 31,277,000.00	R 22,435,747.14	72	28
FMG	R 2,600,000.00	R 2,600,000.00	R 1,749,813.42	67	33
DSRAC	R 1,286,270.00	R 1,286,270.00	R 991,444.47	77	23
DISASTER RELIEF	R 57,737,686.00	R 57,737,686.00	R 38,360,356.17	66	34
OTP	R 15,000,000.00	R 12,053,329.53	R 10,265,695.37	85	15
Department of Transport	R 12,000,000.00	R 4,299,917.97	R 6,558,171.72	55	45
Total Grants	R 365,423,956.00	R 354,765,203.50	R 314,427,016.59	86	14

2.4 Capital Expenditure

Capital expenditure is mostly grant funded with MIG, MDRG and INEP contributing the most however in the current budget the municipality allocated additional funds to capital projects funded by own revenue. The total spending for capital expenditure for the month of May amounts to R4.6 million which is funded by internal generated funds and conditional grants is R4.5. Up to date capital expenditure amounts to R123.3 million. See table below.



EC154 Port St Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - I

Vote Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure	2									
Single Year expenditure	2									
Vote 9 - Executive AND Council		0	—	30	—	30	27	3	11%	30
Vote 10 - LED (21: CAPEX)		—	1,100	800	—	—	723	(723)	-100%	800
Vote 11 - Municipal Manager (C)		—	—	30	—	30	27	3	11%	30
Vote 12 - Corporate Service (C)		—	33,484	6,190	766	1,916	5,597	(3,681)	-66%	6,190
Vote 13 - Community Service		236	—	663	403	1,549	599	950	159%	663
Vote 14 - Community Services		—	—	—	—	—	—	—		—
Vote 15 - Financial Services (C)		(1)	300	335	58	93	303	(210)	-69%	335
Vote 16 - Infrastructural Engineering		—	37,677	42,031	—	27,501	38,003	(10,502)	-28%	42,031
Vote 17 - Executive AND Council		—	5,000	2,020	—	—	1,827	(1,827)	-100%	2,020
Vote 18 - LED (31: CAPEX)		—	1,800	1,700	—	234	1,537	(1,303)	-85%	1,700
Vote 19 - Municipal Manager (C)		—	—	—	—	—	—	—		—
Vote 20 - Corporate Services		—	—	—	—	—	—	—		—
Vote 21 - Community Services		448	3,050	3,122	3	1,522	2,823	(1,301)	-46%	3,122
Vote 22 - Financial Services (C)		—	2,000	4,059	—	650	3,670	(3,019)	-82%	4,059
Vote 23 - Infrastructural Engineering		51,820	67,119	166,194	3,963	141,089	150,267	(9,178)	-6%	166,194
Total Capital Expenditure	4	52,503	151,530	227,174	5,193	174,615	205,403	(30,789)	-15%	227,174
Total Capital Expenditure		52,503	151,530	227,174	5,193	174,615	205,403	(30,789)	-15%	227,174
Capital Expenditure - Functional Classification										
Governance and administration		(1)	14,950	12,464	506	2,007	11,270	(9,263)	-82%	12,464
Executive and council		—	100	160	—	60	144	(85)	-59%	160
Finance and administration		(1)	14,850	12,305	506	1,947	11,126	(9,179)	-83%	12,305
Internal audit		—	—	—	—	—	—	—		—
Community and public safety		6,000	—	643	—	1,176	581	596	103%	643
Community and social services		6,000	—	643	—	1,176	581	596	103%	643
Sport and recreation		—	—	—	—	—	—	—		—
Public safety		—	—	—	—	—	—	—		—
Housing		—	—	—	—	—	—	—		—
Health		—	—	—	—	—	—	—		—
Economic and environmental		46,504	133,530	210,925	4,281	169,537	190,711	(21,175)	-11%	210,925
Planning and development		—	2,900	2,500	—	234	2,260	(2,026)	-90%	2,500
Road transport		46,504	130,630	208,425	4,281	169,303	188,451	(19,148)	-10%	208,425
Environmental protection		—	—	—	—	—	—	—		—
Trading services		—	3,050	3,192	406	1,925	2,887	(962)	-33%	3,192
Energy sources		—	—	—	—	—	—	—		—
Water management		—	—	—	—	—	—	—		—
Waste water management		—	—	—	—	—	—	—		—
Waste management		—	3,050	3,192	406	1,925	2,887	(962)	-33%	3,192
Other		—	—	—	—	—	—	—		—
Total Capital Expenditure	3	52,503	151,530	227,224	5,193	174,645	205,449	(30,804)	-15%	227,224
Funded by:										
National Government		35,223	94,780	138,884	4,069	86,397	125,574	(21,151)	-17%	138,884
Provincial Government		16,038	—	15,000	524	15,986	13,563	12,078	89%	15,000
District Municipality		—	—	—	—	—	—	—		—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private)		—	—	—	—	—	—	—		—
Transfers recognised - capital		51,262	94,780	153,884	4,593	102,383	139,136	(9,073)	-7%	153,884
Borrowing	6	—	—	—	—	—	—	—		—
Internally generated funds		1,242	56,750	56,279	4,676	25,076	50,886	(14,050)	-28%	56,279
Total Capital Funding		52,503	151,530	210,163	9,269	123,383	190,022	(23,123)	-12%	210,163



2.5. Operational Expenditure

Employee costs and general expenditure are the highest in terms of spending. Creditors were paid within the specified time in terms of Section 65 of the MFMA. All third-party payments were paid on the 31st May 2025.

Expenditure category	per	Budget 2024/25 R	Monthly Budget	Actual Exp April	Actual Exp May	Variance Explanation
Employee Related Costs		R132 671 111,00	R11 055 925.91	R10 484 436	R10 453 245	No new appointments
Councillor & Ward Committee Allowances		R22 539 238.00	R1 878 269.83	R1 710 009	R1 994 471	
General Expenses		R122 055 223.00	R10 171 268.00	R7 834 047	R6 464 459	Decrease due to the number of invoices submitted for payment
Fuel		8,164,999.00	680,417.00	R903 429.10	R600 662.55	Fuel is within the monthly projections, but the usage is still high.
Consultants		7,669,999	983,698	R588 986.21	R218 063.20	Decrease, due to the number of invoices of consultants submitted paid and paid
Repairs and Maintenance		12,392,932	1,032,744,40	R702 184.79	R597 080.11	Payments were made on invoices submitted for

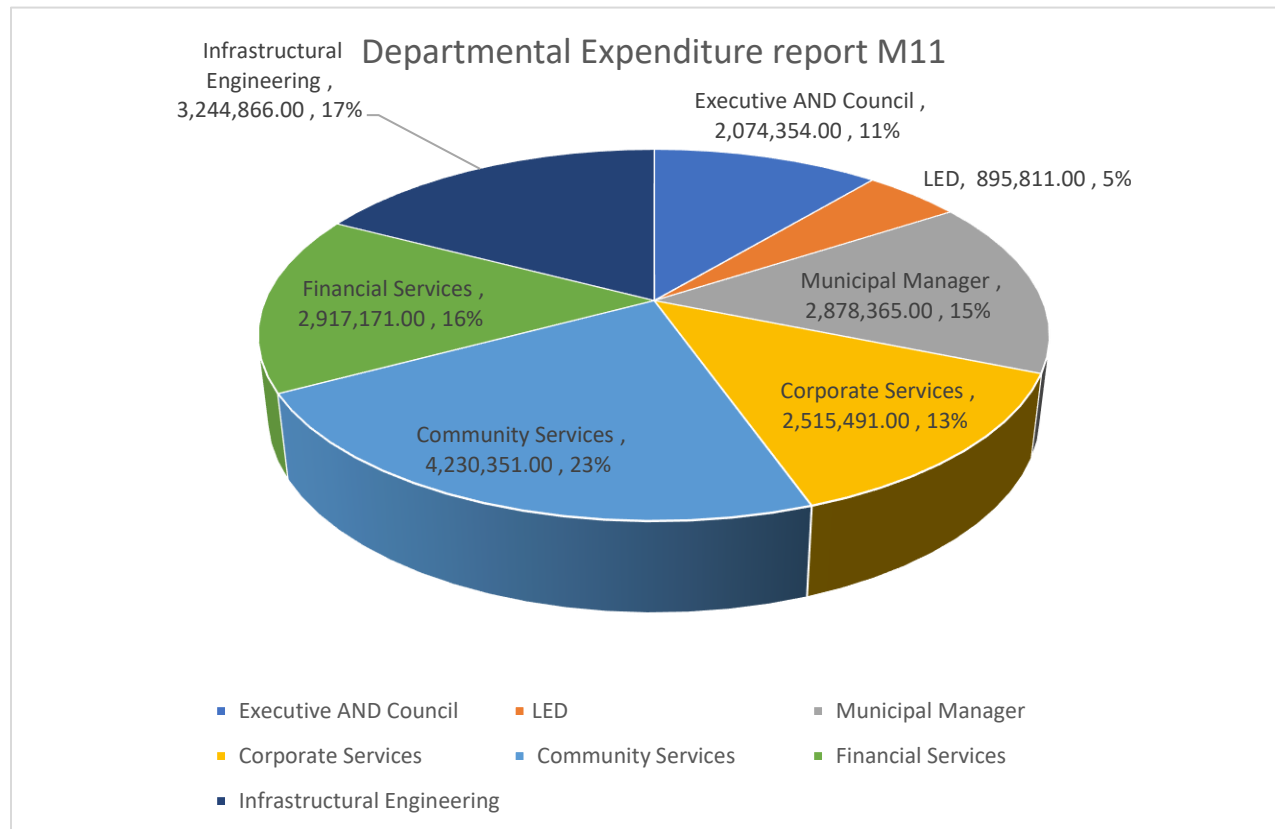


					maintenance hence there is a decrease.
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Expenditure By Vote

Most of the expenditure for the month of May 2025 comes from Community services at 23% followed by Infrastructural Engineering at 17%.





2.6. Section 66 Employee related costs

The total expenditure to date for employee related costs including councillors is R132.5. million. The overtime amount is quite high as it is still above R500 000 including Sundays and Public holidays and needs close monitoring. See the table below. This makes up 55% of the total operational expenditure.

MFMA Section 66 Monthly Report												
TYPE OF EXPENDITURE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL
	Jul-24	Aug-24	Sept-2024	Oct-2024	Nov-2024	Dec-2024	Jan-2025	Feb-2025	March-2025	April-2025	May-2025	TOTAL
Basic Salaries & Wages	5,867,731.05	5,746,827.28	7,501,627.60	7,136,673.45	7,972,453.20	7,875,732.26	7,525,229.99	7,541,274.06	7,413,044.51	7,447,029.22	7,341,213.65	79,368,836.27
Pension and UIF Contributions	926,714.02	944,692.52	1,090,115.73	1,023,093.03	1,049,999.63	1,048,016.67	1,046,278.64	1,054,824.12	1,072,677.77	1,075,119.38	1,063,314.90	11,394,846.41



Medical Aid Contributions	486,912.76	515,521.36	531,057.94	551,557.72	551,249.32	553,502.92	614,330.24	622,205.24	618,649.64	640,685.24	637,518.78	6,323,191.16
Other CC	77,641.98	78,300.78	94,705.58	88,695.53	102,628.68	98,203.56	91,090.25	89,877.97	96,553.29	96,630.89	96,803.29	1,011,131.80
Overtime	720,562.38	539,615.99	554,715.14	637,711.72	394,165.73	330,185.60	2,417,122.38	607,204.24	399,307.42	690,118.56	1,025,103.28	8,315,812.44
Bonus	254,865.25	357,252.65	510,865.13	524,263.40	412,192.03	755,855.80	374,580.62	431,256.50	437,576.76	406,196.68	242,367.34	4,707,272.16
Car Allowance	351,779.98	344,279.98	344,279.98	359,279.98	366,779.98	401,220.83	382,495.81	367,736.21	375,236.21	351,829.94	359,329.94	4,004,248.84
Housing Allowance	2,132.82	2,132.82	2,420.76	4,830.80	4,830.80	4,830.80	4,830.80	4,830.80	4,830.80	4,830.80	4,830.80	45,332.80
Other benefits and allowances	359,617.73	459,282.63	447,888.54	427,849.87	357,869.28	427,554.01	912,432.47	691,678.33	799,283.16	502,826.92	520,882.73	5,907,165.67
Leave payment	-	62,823.45	268,003.67	14,907.55	895,047.03	542,396.26	148,264.94	10,219.92	-	253,959.82	178,679.68	2,374,302.32
Long Service Awards	30,772.54	47,321.49	21,208.80	11,728.92	63,489.77	53,415.94	16,848.29	20,448.13	-	13,351.80	23,144.60	301,730.28



		9,078,730	9,098,050.95	11,366,888.87	10,780,591.97	12,170,705.45	12,090,914.65	13,533,504.43	11,441,555.52	11,217,159.56	11,482,579.25	11,493,188.96	123,753,870.12
TOTAL		.51	5	.87	7	45	.65	43	52	56	25	96	12

2.7 Creditors Age Analysis

The Municipality is able to pay its creditors when they become due and strives to pay all creditors within the 30 days.

EC154 Port St Johns - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description		NT Code	Budget Year 2024/25								Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	241	(175)	392	-	56	(255)	(280)	(154)	(175)	
Auditor General	0800	-	-	-	-	-	-	0	21	21	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions										-	
Total By Customer Type	1000	241	(175)	392	-	56	(255)	(280)	(133)	(154)	

2.8 Collection Rate

The collection rate below is calculated on billing vs revenue collected however when calculating revenue collected vs debtors balance the collection rate of the municipality comes to an overall of 69%.



May- 2025

Description	Annual Budget	Billing	April Collection	May Collection	% Collection
Assessment rates	15,000,000.00	1 250 000	211,176.86	439,393.47	35%
Refuse Removal	1,500,000.00	125 000	42,025.65	122,743.69	98%

2.9 Debtors Age Analysis

The municipality had a total consumer debtors balance of R83 262 219.00 ranging between 0 day to over a year, and for last month was R83 969 311.00, there is a decrease of R707 092.00 detailed below by age of total debtor's balance:



EC154 Port St Johns - 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	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	774	533	530	528	526	523	69,739	(2,288)	70,867	69,029	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	167	156	154	151	150	148	11,320	(12)	12,234	11,757	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	162	-	162	162	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	941	689	684	679	675	671	81,221	(2,300)	83,262	80,947	-	-	-	
2023/24 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	206	204	204	202	202	201	33,815	(1,839)	33,195	32,581	-	-	-	
Commercial	2300	239	151	150	149	148	146	14,009	(271)	14,721	14,180	-	-	-	
Households	2400	496	334	331	328	326	323	33,397	(189)	35,347	34,186	-	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	941	689	684	679	675	671	81,221	(2,300)	83,262	80,947	-	-	-	

The total debt that can be deemed as irrecoverable amounts is R83 269 088 for the month of May 2025 determined based on being more than 90 days in arrears and this is 97% of the total debtor's balance.

Department

Provincial Public Works	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
		16,793.04	6,906.53	6,869.88	6,869.88	21,148,448.02	21,185,887.35
	Total	16,793.04	6,906.53	6,869.88	6,869.88	21,148,448.02	21,185,887.35



Department

National Public Works	Analysis of Debt	Current	30 Days	60 Days	90 Days	120 Days +	Total
		47,870.90	23,935.45	23,935.45	23,935.45	6,313,339.34	6,440,213.27
	Total	47,870.90	23,935.45	23,935.45	23,935.45	6,313,339.34	6,440,213.27

2.8 Revenue enhancement

There was no scheduled Revenue enhancement steering committee meeting for the month of May 2025.

Top 10 Debtors

ACCOUNT	C/CODE	CURRENT	30 Days	60 Days	90 Days	120+ Days	Movement	Total	ACCOUNT NAME
10000980	HOUSEHOLD	0.00	0.00	0.00	185,020.00	3,479,460.83	+17,238.74	3,664,480.833	Dorothy Lilly Morris
30000364	GOVERNMENT-PROVINCIAL	0.00	0.00	0.00	73,578.56	794,852.53	+5,687.08	868,431.09	Mdlankala JSS



20001241	GOVERNMENT-NATIONAL	0.00	0.00	0.00	0.00	658,052.05	+3,135.48	676,865.71	NATIONAL P. WORKS
10002094	GOVERNMENT-PROVINCIAL	0.00	0.00	0.00	159,640.00	499,473.64	+2,497.86	659,113.64	Government of Transkei
10000019	BUSINESS	0.00	0.00	0.00	23,180.00	540,870.37	+3,496.79	564,050.37	QUMA FUNERAL SERVICES CC
10000843	GOVERNMENT-NATIONAL	0.00	0.00	0.00	12,650.00	518,832.52	+1,982.77	531,482.52	NATIONAL PUBLIC WORKS
10001060	BUSINESS	3,358.33	3,358.33	3,358.33	3,358.33	492,987.26	+2,484.94	526,570.56	LADHOW TRUST
30000385	GOVERNMENT-PROVINCIAL	0.00	0.00	0.00	138,517.50	381,415.64	+2,888.34	519,933.14	Lutshaya SSS
30000419	GOVERNMENT-PROVINCIAL	0.00	0.00	0.00	139,305.00	354,210.80	+2,321.66	493,515.80	Kwamsikwa JSS

Engagements have been made with the government departments on their debt; and submitted invoices to National Public works and the municipality is waiting for other payments. The section is busy engaging with the department of Rural development in settling their debt. Provincial public works invoices were submitted and paid a portion of the debt due to depleted funds for the current year the department requested to pay off the debt when they receive funds from the treasury department.

Valuation Roll



Port St Johns Municipality has started a process of compiling the general valuation roll for a period of 5 years, the valuation process has started and is done by Gov- pro and the date of implementation will be the 1st of July 2025.

The Draft General Valuation Roll public inspection and objections closed on the 31st of May 2025.

2.11 Cash and cash equivalents

As at the end of May 2025, the Municipality had the below bank accounts and balances with FNB and Standard Bank. The balances are inclusive of interest from call accounts. As at the end of May 2025 the municipality had a total of eight bank accounts including the main account.

Account Number	Bank	Account type	Acc. Name	Balance	Recons
63007016735	FNB	Main Account	Port St Johns	2,077,231.80	31/05/2025
63008238081	FNB	Disaster Call Account	Port St Johns	21,557,196.67	31/05/2025
63008239261	FNB	Operational Account	Port St Johns	132,774.298	31/05/2025
63008236407	FNB	INEP Call Account	Port St Johns	7,961,992.24	31/05/2025
63008237778	FNB	MIG Call account	Port St Johns	3,476,529.03	31/05/2025
63008239790	FNB	Call Account	Port St Johns	6,631,111.09	31/05/2025
76205998069	FNB	Investment Account	Port St Johns	40,460,345.39	31/05/2025
388649569	Standard Bank	Investment Account	Port St Johns	60,000,000.00	31/05/2025
			Total	142,297,010.14	



2.12. Asset Management

In compliance with the requirements of **MFMA section 63**, the municipality has a complete and GRAP compliant asset register that is reviewed, verified and balances checked for accuracy regularly. The asset register is continuously updated with newly acquired assets (additions), revaluations, impairments, reviewed useful lives and depreciation charges. The **Fixed Asset Register (FAR)** has a total carrying value of **R654,224,543.00** Additions comprises of new assets purchased during the month and this includes work in progress for construction of roads and bridge.

FAR SUMMARY AS AT 31 MAY 2025					
Category	Opening Bal	Additions	Disposal /Transfers	Accumulated Depreciation	Carrying Value
Buildings	20,240,546	-	-	766,460.74	11,846.860
Community assets	56,296,041	-	-	1,223,116.14	35,177.950
Furniture and fixtures	3,811.880	59,862.00		119,892.20	1,062,506
IT equipment	8,524,925	251,222.66		706,293.57	2,405.214
Infrastructure	737,227,907		-	28,641,881.46	255,921.174



Infrastructure - WIP	220,656.219	5,633.326		-	226,289.542
Land	73,876,552	-	-	-	73,876,552
Plant and machinery	50,694,995			4,465,680.66	5,028.811
Heritage Assets ²	123,700	-	-	-	123,700
Transport assets	14,397,464	463,183.26		7,186.00	8,893.458
	1,185,850.339	779,901.246	-	35,930,510.77	620,625.767

Insurance

- All the Municipal assets are insured with Mpumelelo Financial Services.
- There is currently one (1) outstanding insurance claim. The insurance annual premium has increased to R1.9 million due to high rate of the insurance claims and the municipality has been flagged as high risk.

STORES Management

- Inventory management is done at Municipal Stores which are situated at Municipal warehouse offices.
 - At Stores we are having different types of inventories classified as follows: 37
 - Fuel and oil (e.g Petrol)
 - Cleaning Material (e.g Refuse bags)
 - Mechanical tools (e.g Tyres)
-



- Gardening (e.g. Bush Knives)

SUMMARY OF INVENTORY STOCK

ITEM	AMOUNT
Opening balance as of 01 May 2025	R2,551,386.05
Purchases	R450,297.85
Issued	(R 381,255.18
Closing balance as of 31 May 2025	R2,620,428.72

For the month of May 2025, there's no inventory items reported lost.

2 Fleet Management

1 Summary of Fleet Management Activities for May 2025

Fuel consumption

For May **R765 021,91** was spent on fuel, with Engineering being the highest spender, followed by Community Services.

Fleet condition

The municipality has **52** vehicles, including machinery. **Twenty-eight** of those are working but in poor condition. **Nine** are in fair condition, **three (Plant)** are in repairs, and **nine** are in good condition. **Three** vehicles are not working.

Below is the summary of fuel consumption and fleet condition with the expiry of license dates.



REG.NO	DESCRIPTION	DEPARTMENT	CONDITION	Fuel Usage- April	Fuel Usage - May	LICENSE DATE
1. HZD 635 EC	FORD RANGER – PICK UP BAKKIE	Office of the Hon. Mayor	Fair and working	R3 795,60	R5 674,58	30/09/2 025
2. HZD 643 EC	FORD RANGER	LED	Fair and working	R7 417,85	R4 171,50	30/09/2 025
3. HZR 849 EC	FORD RANGER- PICK UP BAKKIE	Community Services-Traffic	Fair and working	R1 694,10	R3 332,30	30/09/2 025
4. HZD 612 EC	FORD RANGER PICK UP BAKKIE	Engineering	Poor condition and working	R5 667,65	R6 810,85	30/09/2 025
5. HYV 596 EC	FORD FOCUS	Community Services-Traffic	Fair and working	R4 859,10	R2 685,80	31/07/2 025
6. HYV 611 EC	FORD-PICK UP BAKKIE	Engineering	Working/ bad condition	R3 664,15	R10 397,90	31/07/2 025
7. HYV 589 EC	FORD PICK UP BAKKIE	Engineering	Working/ Bad condition	N/A	N/A	31/07/2 025
08. HVW 550 EC	DUMPER	Engineering	Working/Bad condition	N/A	N/A	31/07/2 025
09. HVW 548 EC	MOTOR GRADER	Engineering	Working/Bad condition	N/A	N/A	31/07/2 025

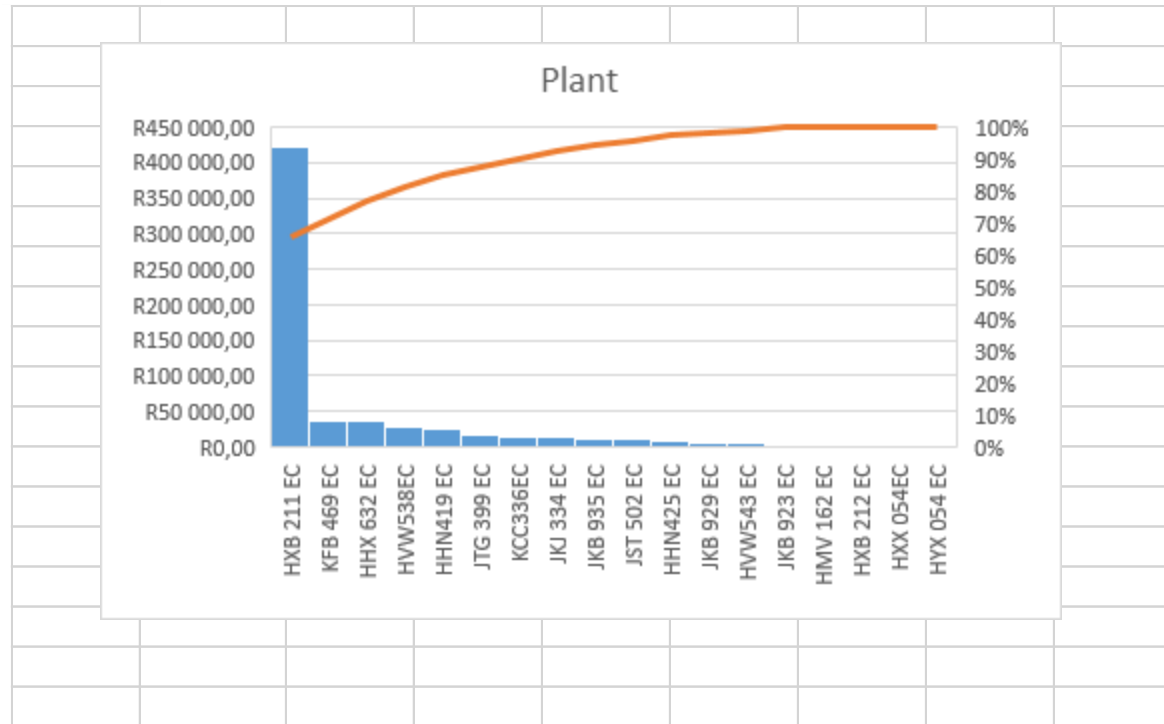
10. HVW 543 EC	MOTOR GRADER	Engineering	Working/bad condition	N/A	R5 382,80	31/07/2025
11. HVW 538 EC	DUMPER	Engineering	Working / Bad condition	R21 173,20	R28 331,79	31/07/2025
12. HHX 632 EC	MAN LOW BED HORSE - TRAILER	Engineering	Working /Bad condition	R34 042,65	R35 507,80	31/10/2025
13. HXB 207 EC	DUMPER	Engineering	Not working / Bad condition	N/A	N/A	31/07/2025
14. H MV 162 EC	TRACTOR	Community Services	Working/ good condition	R1 986,90	R2 273,15	31/07/2025
15. JJT 277 EC	FORD RANGER-PICK UP BAKKIE	Engineering	Poor condition/Not working	N/A	N/A	31/07/2025
16.JPL 577 EC	AUDI Q5	Mayor's Office	Not working /Mechanical Fault	N/A	N/A	31/07/2025
17. JNP 025 EC	TOYOTA COROLLA	BTO	Working/ Good condition	R4 367,31	R7 924,29	31/03/2026
18. JST 502 EC	ISUZU TANKER TRUCK	Community Services	Working/good condition	R12 857,10	R11 783,50	29/02/2026
19. JCM 074 EC	FORD RANGER PICK UP BAKKIE	Communications	Not working, bad condition	N/A	N/A	31/03/2026
20. J KJ 334 EC	ISUZU TIPPER TRUCK	Engineering	Working/ Fair	R13 567,75	R13 956,70	31/07/2025
21. JKB 923 EC	ISUZU TIPPER Truck	Engineering	Working/ Fair	R18 383,80	R4 440,00	31/07/2025
22. JKB 929 EC	ISUZU TIPPER TRUCK	Engineering	Working/ Fair	N/A	R6 023,55	31/07/2025

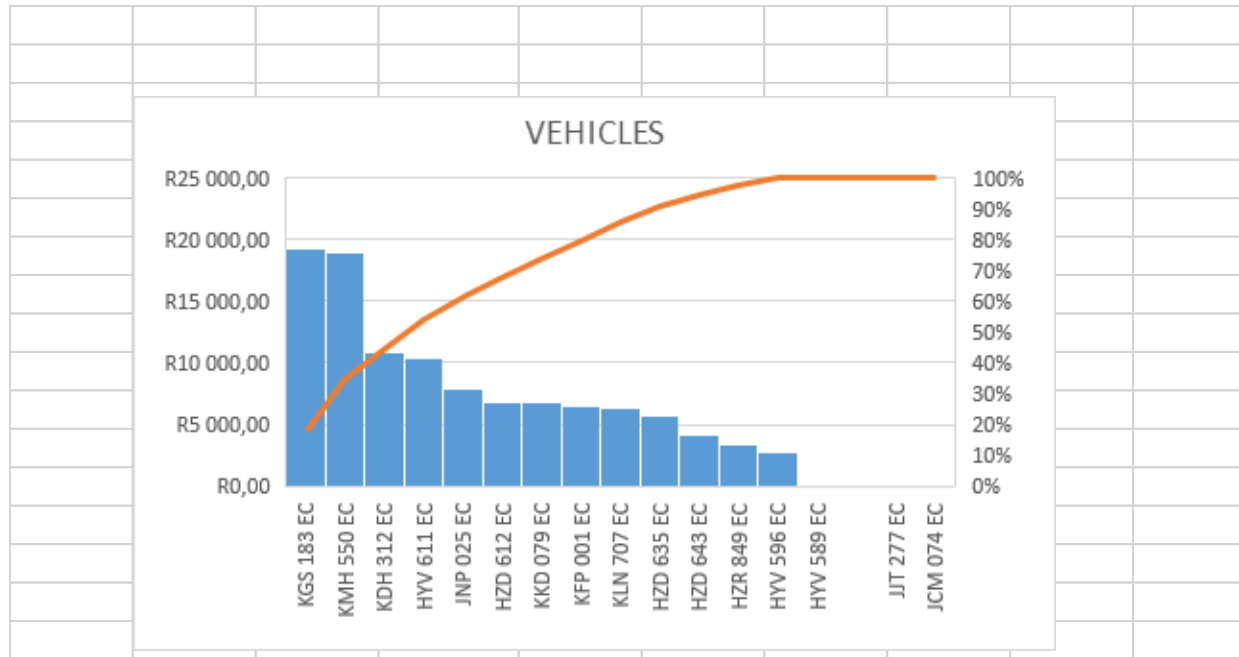
23. JKB 935 EC	ISUZU TIPPER TRUCK	Engineering	Working / Bad Condition	R23 443,36	R12 226,55	31/07/2025
24. FGS 729 EC	TOYOTA HILLUX-Pick UP BAKKIE	Community Services	Not Working/ Bad condition	N/A	N/A	30/09/2025
25. FMG 382 EC	MAN REFUSE TRUCK	Community Services	Not Working/ Bad condition	N/A	N/A	31/10/2025
26. FMG 375 EC	Crane TRUCK	Engineering	Working/ Bad condition	N/A	N/A	31/07/2025
27. HYX 054 EC	MOTOR GRADER	Engineering	Not working/ Bad condition	R5 457,65	N/A	31/07/2025
28. HHN 425 EC	MAN TANKER	Engineering	Working/ Bad condition	N/A	R8 637,50	31/10/2025
29. HHN 419 EC	Water cart	Engineering	Working/Fair	R26 424,85	R8 637,50	31/07/2025
30. HXX 054 EC	ISUZU REFUSE TRUCK	Community Services	Not working /Service Umtata	R9 235,00	N/A	29/02/2026
31. JTG 399 EC	TLB	Engineering	Working/ Good condition	N/A	R17 992,80	31/03/2026
32. KDH 312 EC	TOYOTA HILLUX PICK UP BAKKIE	Community Services	Working/Good condition	R17 172,85	R10 884,00	29/02/2026
33. HYC 823 EC	ROLLER	Engineering	Working/Bad condition	N/A	N/A	31/07/2025
34. EXCAVATOR	CAT 323D	Engineering	Working/Bad Condition	N/A	N/A	N/A
35. EXCAVATOR	CAT320D	Engineering	Working/Bad condition	N/A	N/A	N/A
36. FMN 461 EC	BELL TLB	Engineering	Working/Bad condition	N/A	N/A	31/07/2025

37.FMN 460 EC	SINGLE DRUM ROLLER	Engineering	Working/ Bad condition	N/A	N/A	31/07/2025
38.HXB 211 EC	DIESEL BOWSER	Engineering	Working/ Bad condition	R 339416,09	R422 724,73	31/07/2025
39. HXB 212 EC	CAT TLB	Engineering	Not Working/ Repairs	R10 369,47	N/A	31/07/2025
40. KCC 336 EC	CAT GRADER	Engineering	Working/Good Condition	R21 506,90	R14 822,00	30/11/2025
41. KFB 469 EC	UD TRUCKS	Community Services	Working /Good Condition	R27 581,15	R36 852,55	31/05/2026
42. JVH 921 EC	GRANT CORE TRAILER	Engineering	Working /Good condition	N/A	N/A	31/08/2025
43. HXB 204 EC	ROLLER	Engineering	Working/ Bad condition	N/A	N/A	31/07/2025
44. HZN 027 EC	BULLDOZER	Engineering	Not Working/ Bad condition	N/A	N/A	30/09/2025
45. KFP 001 EC	Toyota Hilux S/C Bakkie	Community Services	Working, in good condition	R5 380,00	R6 442,80	30/06/2025
46. KMH 550 EC	TOYOTA FORTUNER	Office of the Hon.Mayor	NEW	R9 855,25	R18 907,67	31/12/2025
47. KGS 183 EC	TOYOTA FORTUNER	Office of the Hon.Speaker	Working /in good condition	R11 383,80	R19 232,60	31/10/2025
48. KKD 079 EC	VW POLO	Community Services	NEW	R7 081,95	R6 800,60	31/05/2025
49. KLN 707 EC	TOYOTA HILUX	Speaker's Office	NEW	R10 345,45	R6 389,70	31/10/2025



50.Roller	Small Roller	Engineering	Working/Good Condition	N/A	N/A	N/A
51. KDL 958 EC	Diesel Bowser	Engineering	Bad Condition/Not working	N/A	N/A	31/07/2025
52.KNV 294 EC	Toyota corolla cross	Community services	New	N/A	N/A	30/04/2026
TOTAL				R658130,93	R756 030,36	







Vehicle Tracking

Contract with C-track has come to an end with below unfixed faults.

Reg. No	Make	Tracking Working	Camera Working	Issue
1.JNP 025 EC	Toyota Corolla	Yes	No	Camera was left falling after windscreen replacement
2. HZD 643 EC	Ford Ranger	Yes	No	Camera has fallen

3. SUPPLY CHAIN MANAGEMENT REPORT FOR MAY 2025

1. BACKGROUND AND PURPOSE

Paragraph 6 of the Port St Johns Municipality Supply Chain Management Policy states that:

- 1) The council reserves its right to maintain oversight over the implementation of this policy.
 - 2) For the purposes of such oversight the accounting officer must: -
 - a) within 30 days of the end of each financial year, submit a report on the implementation of the SCM policy to the council of the municipality; and
-



- b) Whenever there are serious and material problems in the implementation of this policy, immediately submit a report to the council.
- 3) The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor.
- 4) The reports must be made public in accordance with section 21A of the Municipal Systems Act.

Paragraph 7 further states that

- 1) A supply chain management unit is hereby established to implement this policy.
- 2) The supply chain management unit operates under the direct supervision of the Chief Financial Officer or Official to whom this duty has been delegated in terms of section 82 of the MFMA or any official Acting as the CFO.
- 3) Wherever possible, all supply chain management functions and activities are to be performed by the supply chain management unit under the Supply Chain Management Unit Head.

2. PURPOSE

The purpose of this report is to comply with Supply Chain Management Regulations and SCM Policy paragraph 6 (3) which states that the Accounting Officer must submit a report on the implementation of supply chain management policy to The Honourable Mayor for the council to maintain oversight on the implementation of Supply Chain Management policy.

PROCUREMENT ACTIVITIES



3.1 Summary of Procurement Activities for the month of May 2025.

Two tenders awarded through implementing regulation 19 (a) of the supply chain management regulations (Competitive bidding).

A total of **R 1 199 833.00** orders were awarded through implementing regulation 18 (a) of the supply chain management regulations (Formal Written price quotations). 100% is black-owned companies, 57% of those business is from Port St Johns, 57% is women-owned companies, 43% is youth – owned companies.

A total of **R 774 172.57** orders were sourced through implementing Regulation 17 (a) of the supply chain management Regulations (Quotations less than R30 000). 87.5% of those business is from Port St Johns, 53,57% is 100% women-owned companies while 41,07% is youth-owned.

Irregular expenditure was incurred with a total amount of **R 218 866.65** for the month of May 2025.

Deviations from normal SCM processes amounted to **R 240 108,19**

4. COMPLIANCE

Paragraph 26 of the Supply Chain Management Policy states that a committee system for competitive bids must be established, therefore the bid committees have been established and functioning. The bid committee minutes and reports of the meetings and attendance registers have been kept under the supply chain management unit.



4.1 The Bid Specification Committee has considered the following projects:

- Mentorship / Incubation programme for culinary programme

a.4.1 The Bid Evaluation Committee has considered the following projects:

- Service provider to develop golf course precinct plan
- Appointment of an implementing agent for the farmers incubation programme for a period of a year

a.5.1 The Bid Adjudication Committee has considered for the following projects:

- Appointment of a Service Provider to develop Golf Course Precinct Plan
- Appointment of a Service Provider to develop Waterfront Precinct Plan
- Appointment of an implementing agent for the farmers incubation programme for a period of a year
- Mentorship or Incubation programme for Fashion designers.

4.4 Outstanding bids

Bid Number	Description	User Department	90 days Bid Validity Period end on	Status	Extended Bid validity period for 60 days expiring on
PSJLM-LED-2024/25-07	Service Provider to do Feasibility study identify catalytic projects	LED	25-Feb-25	Awaiting BEC	Extended for 120 days



PSJLM-CORP-2024/25-10	Panel of Skills Development Providers for a Period of 2 Years to Provide Trainings of Officials, Councilors Community Members and Relevant Stakeholders in our Municipality	Corporate Services	09-Dec-24	Awaiting BEC	09-May-25
PSJLM-LED-2024/25-26	Panel of Service Providers for financial resource mobilization of PSJ	LED	05 – Aug – 25	Awaiting BEC	
PSJLM-ENG-2024/25-28	Supply, Delivery and Installation of x 5 High mast lights	Engineering	30 – Aug - 25	Awaiting BEC	
PSJLM-BTO-2024/25-29	Supply and delivery of Vehicles	BTO	30 – Aug - 25	Awaiting BEC	
PSJLM-ENG-2024/25-30	Supply and delivery of Grader and Hydraulic Excavator	Engineering	30 – Aug - 25	Awaiting BEC	

4.5 Contract management

Contracts expiring this month and next two months

DESCRIPTION OF THE PROJECT	SERVICE PROVIDER	CONTRACT TERM	CONTRACT END DATE
Supply and delivery of sport kit and other items for a period of one year as when the need arises	Volcano Blast	1year	31-May-25



Supply and delivery of sport kit and other items for a period of one year as when the need arises	Hlurod Solution	1year	07-June-25
Supply and delivery of sport kit and other items for a period of one year as when the need arises	Gaia Trading and projects	1year	31-May-25
Supply and delivery of sport kit and other items for a period of one year as when the need arises	Xhasanan trading and projects	1year	31-May-25

4.Indigent Registration and Indigent Support

1.2 Indigent Registration

The total number of indigents for the previous month was 18 239, there were 91 new registrations that were collected from ward 01, 02, 05, 11, 16 and 20 for the Month of May 2025, leading to a total number of 18 330 to our register, see the table below:

Ward	O/B-of indigents	Additions	Total No. of Indigents
Ward 01	1311	17	1328
Ward 02	873	10	883
Ward 03	1107	00	1107
Ward 04	1113	00	1113
Ward 05	777	8	785
Ward 06	625	00	625
Ward 07	1201	00	1201
Ward 08	1119	00	1119
Ward 09	748	00	748
Ward 10	967	00	967
Ward 11	659	33	692
Ward 12	816	00	816
Ward 13	840	00	840

Ward 14	655	00	655
Ward 15	540	00	540
Ward 16	1032	6	1038
Ward 17	1102	00	1102
Ward 18	1062	00	1062
Ward 19	958	00	958
Ward 20	734	17	751
Total	18 239	91	18 330

2.2 Indigent Support

The municipality offers the following services to our indigents: Free basic electricity, alternative energy and refuse removal. The total number supplied with FBE for the month of May was 3 352 as per the schedule received from Eskom. See the table below:

Wards	No. of people receiving FBE	No. of people receiving Alternative Energy	No. of people receiving refuse removal	Total
Ward 1	205	00	-	205
Ward 2	164	00	-	164
Ward 3	210	00	-	210
Ward 4	159	00	-	159

Ward 5	155	00	-	55
Ward 6	130	00	444	574
Ward 7	260	00	-	260
Ward 8	156	00	-	156
Ward 9	223	00	-	223
Ward 10	109	00	-	109
Ward 11	187	00	-	187
Ward 12	102	00	-	102
Ward 13	108	00	-	108
Ward 14	152	00	-	152
Ward 15	118	00	-	118
Ward 16	215	00	-	215
Ward 17	133	00	-	133
Ward 18	162	00	-	162
Ward 19	180	00	-	180

Ward 20	224	00	-	224
Total	3 352	00	444	3 796

- The Indigent Steering Committee meeting was held on the 20th of May 2025 to table free basic services report to members and the meeting was conducted successfully.

5. In-year Budget Statement Tables

As per section 9 of the MBRR Schedule C attachment, the in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely

(a) Table C1 s71 Monthly Budget Statement Summary

EC154 Port St Johns - 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	15,560	15,000	15,000	–	15,230	13,750	1,480	11%	15,000
Service charges	1,141	2,937	1,500	101	1,102	1,356	(254)	-19%	1,500
Investment revenue	17,508	107,100	122,741	353	13,270	112,512	(99,243)	-88%	122,741
Transfers and subsidies - Operational	201,344	236,891	269,404	4,439	268,457	246,954	21,503	0	269,404
Other own revenue	9,403	12,228	23,850	531	6,224	21,800	(15,577)	-71%	–
Total Revenue (excluding capital transfers and contributions)	244,956	374,156	432,495	5,424	304,283	396,373	(92,090)	-23%	432,495
Employee costs	105,103	132,671	135,452	10,453	118,609	124,165	(5,556)	-4%	135,412
Remuneration of Councillors	14,240	16,539	15,939	1,509	13,912	14,611	(698)	-5%	15,939
Depreciation and amortisation	58,923	68,263	68,263	–	6	62,574	(62,568)	-100%	68,263
Interest	4,091	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	2,620	10,381	8,331	329	5,279	7,429	(2,150)	-29%	8,222
Transfers and subsidies	14,066	12,000	15,000	–	15,008	13,750	1,258	9%	15,000
Other expenditure	119,310	122,633	130,054	6,464	83,894	117,959	(34,065)	-29%	130,203
Total Expenditure	318,354	362,487	373,039	18,756	236,709	340,488	(103,779)	-30%	373,039
Surplus/(Deficit)	(73,398)	11,669	59,456	(13,332)	67,574	55,885	11,689	21%	59,456
Transfers and subsidies - capital (monetary)	101,773	69,146	96,146	1,991	100,445	88,134	12,311	14%	96,146
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	17%	155,602
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	17%	155,602
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–	–	–
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	–	–	–	–	–	–	–	–	–
Financial position									
Total current assets	193,593	194,754	193,858		170,220				193,858
Total non current assets	643,843	575,175	650,869		755,993				650,869
Total current liabilities	125,270	65,367	65,378		56,005				65,378
Total non current liabilities	15,373	13,725	13,725		16,629				13,725
Community wealth/Equity	664,736	690,837	765,624		685,388				765,624
Cash flows									
Net cash from (used) operating	173,132	65,319	(327,264)	17,625	453,363	(410,012)	(863,375)	211%	(434,127)
Net cash from (used) investing	(46,002)	(151,214)	902	(4,082)	(59,324)	–	59,324	#DIV/0!	–
Net cash from (used) financing	(333)	–	–	–	(333)	–	333	#DIV/0!	–
Cash/cash equivalents at the month/year end	126,797	(85,894)	(326,362)	13,543	393,706	(410,012)	(803,718)	196%	(434,127)
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	941	689	684	679	675	671	81,221	(2,300)	83,262
Creditors Age Analysis									
Total Creditors	241	(175)	392	–	56	(255)	(280)	(133)	(154)

(b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)

EC154 Port St Johns - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		173,946	336,837	364,536	1,007	212,454	334,139	(121,685)	-36%	364,536
Executive and council		86,007	-	-	-	37,775	-	37,775	#DIV/0!	-
Finance and administration		87,939	336,837	364,536	1,007	174,679	334,139	(159,460)	-48%	364,536
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22,326	-	-	-	9,454	-	9,454	#DIV/0!	-
Community and social services		22,326	-	-	-	9,454	-	9,454	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		149,317	103,432	162,585	6,307	181,737	148,993	32,744	22%	162,585
Planning and development		21,502	951	675	2	9,446	610	8,836	1448%	675
Road transport		127,815	102,481	161,910	6,304	172,291	148,383	23,908	16%	161,910
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,141	3,032	1,520	101	1,082	1,374	(292)	-21%	1,520
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1,141	3,032	1,520	101	1,082	1,374	(292)	-21%	1,520
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	346,730	443,302	528,641	7,415	404,728	484,507	(79,779)	-16%	528,641
Expenditure - Functional										
<i>Governance and administration</i>		158,026	166,292	167,171	10,385	121,107	152,358	(31,251)	-21%	167,171
Executive and council		67,886	49,872	51,762	4,182	43,552	47,592	(4,040)	-8%	52,038
Finance and administration		90,140	112,122	111,659	5,983	76,185	101,562	(25,377)	-25%	111,594
Internal audit		-	4,299	3,749	221	1,370	3,204	(1,834)	-57%	3,538
<i>Community and public safety</i>		43,797	1,916	2,804	-	114	2,559	(2,445)	-96%	2,804
Community and social services		43,797	1,916	2,804	-	114	2,559	(2,445)	-96%	2,804
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		125,186	132,762	138,230	4,156	63,055	126,319	(63,264)	-50%	138,249
Planning and development		11,075	31,841	34,547	896	26,152	31,548	(5,396)	-17%	34,547
Road transport		114,110	100,921	103,683	3,260	36,903	94,771	(57,868)	-61%	103,702
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	61,517	64,835	4,215	52,432	59,252	(6,820)	-12%	64,816
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	61,517	64,835	4,215	52,432	59,252	(6,820)	-12%	64,816
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	327,008	362,487	373,039	18,756	236,709	340,488	(103,779)	-30%	373,039
Surplus/ (Deficit) for the year		19,721	80,815	155,602	(11,342)	168,019	144,019	24,000	0.16664517	155,602

(c) Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

EC154 Port St Johns - 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 Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive AND Council (20: IE)		64,505	—	—	—	28,331	—	28,331	#DIV/0!	—
Vote 2 - LED (21: IE)		21,502	—	—	—	9,444	—	9,444	#DIV/0!	—
Vote 3 - Municipal Manager (22: IE)		21,502	—	—	—	9,444	—	9,444	#DIV/0!	—
Vote 4 - Corporate Services (23: IE)		21,617	16	1,015	66	10,091	919	9,172	998.2%	1,015
Vote 5 - Community Services (24: IE)		23,467	4,340	3,111	527	11,528	2,833	8,695	306.9%	3,111
Vote 6 - Financial Services (26: IE)		66,322	340,497	366,963	943	164,591	336,331	(171,741)	-51.1%	366,963
Vote 7 - Infrastructural Engineering (28: IE)		127,815	98,449	157,553	5,878	171,299	144,423	26,876	18.6%	157,553
Total Revenue by Vote	2	346,730	443,302	528,641	7,415	404,728	484,507	(79,779)	-16.5%	528,641
Expenditure by Vote	1									
Vote 1 - Executive AND Council (20: IE)		42,546	96,262	92,092	8,931	84,836	84,368	469	0.6%	92,500
Vote 2 - LED (21: IE)		11,075	31,906	34,579	886	26,327	31,508	(5,181)	-16.4%	34,508
Vote 3 - Municipal Manager (22: IE)		17,668	36,811	39,677	2,525	32,122	36,343	(4,222)	-11.6%	39,845
Vote 4 - Corporate Services (23: IE)		33,490	36,089	38,252	1,891	24,771	34,629	(9,858)	-28.5%	37,802
Vote 5 - Community Services (24: IE)		49,736	30,319	34,603	920	23,233	31,613	(8,380)	-26.5%	34,677
Vote 6 - Financial Services (26: IE)		47,352	116,623	120,055	2,762	36,002	109,597	(73,595)	-67.2%	120,075
Vote 7 - Infrastructural Engineering (28: IE)		82,619	14,477	13,782	841	9,418	12,430	(3,012)	-24.2%	13,632
Vote 8 - (34: IE)		—	—	—	—	—	—	—		—
		—	—	—	—	—	—	—		—
Total Expenditure by Vote	2	284,486	362,487	373,039	18,756	236,709	340,488	(103,779)	-30.5%	373,039
Surplus/ (Deficit) for the year	2	62,244	80,815	155,602	(11,342)	168,019	144,019	24,000	16.7%	155,602

(d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

EC154 Port St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

EC134 For St Johns - Table C4 Monthly Budget Statement - Financial Performance (revenue and 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										
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management		1,141	2,937	1,500	101	1,102	1,356	(254)	-19%	1,500
Sale of Goods and Rendering of Services		685	732	748	2	34	676	(642)	-95%	748
Agency services		-	1,800	1,800	-	-	1,628	(1,628)	-100%	1,800
Interest								-		
Interest earned from Receivables		1,073	1,950	1,950	53	552	1,788	(1,235)	-69%	1,950
Interest from Current and Non Current Assets		17,508	107,100	122,741	353	13,270	112,512	(99,243)	-88%	122,741
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets		138	500	250	15	141	226	(86)	-38%	250
Licence and permits		24	250	250	6	166	226	(60)	-27%	250
Operational Revenue		756	116	989	100	687	894	(206)	-23%	989
Non-Exchange Revenue										
Property rates		15,560	15,000	15,000	-	15,230	13,750	1,480	11%	15,000
Surcharges and Taxes		-	-	10,000	-	-	9,167	(9,167)	-100%	10,000
Fines, penalties and forfeits		255	380	305	-	(20)	280	(300)	-107%	305
Licence and permits		-	950	950	-	-	859	(859)	-100%	950
Transfers and subsidies - Operational		201,344	236,891	269,404	4,439	268,457	246,954	21,503	9%	269,404
Interest		6,473	5,550	5,550	355	3,605	5,088	(1,483)	-29%	5,550
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets		-	-	1,059	-	1,059	970	88	9%	1,059
Other Gains								-		
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		244,956	374,156	432,495	5,424	304,283	396,373	(92,090)	-23%	432,495
Expenditure By Type										
Employee related costs		105,103	132,671	135,452	10,453	118,609	124,165	(5,556)	-4%	135,412
Remuneration of councillors		14,240	16,539	15,939	1,509	13,912	14,611	(698)	-5%	15,939
Bulk purchases - electricity								-		
Inventory consumed		2,620	10,381	8,331	329	5,279	7,429	(2,150)	-29%	8,222
Debt impairment		5,678	147	369	-	-	344	(344)	-100%	369
Depreciation and amortisation		58,923	68,263	68,263	-	6	62,574	(62,568)	-100%	68,263
Interest		4,091	-	-	-	-	-	-		-
Contracted services		48,655	51,937	54,090	1,899	27,990	48,927	(20,937)	-43%	54,088
Transfers and subsidies		14,066	12,000	15,000	-	15,008	13,750	1,258	9%	15,000
Irrecoverable debts written off		-	-	-	717	1,690	-	1,690	#DIV/0!	-
Operational costs		64,977	70,549	75,595	3,849	54,215	68,687	(14,473)	-21%	75,746
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure										
		318,354	362,487	373,039	18,756	236,709	340,488	(103,779)	-30%	373,039
Surplus/(Deficit)										
		(73,398)	11,669	59,456	(13,332)	67,574	55,885	11,689	0	59,456
Transfers and subsidies - capital (monetary allocations)		101,773	69,146	96,146	1,991	100,445	88,134	12,311	0	96,146
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions										
		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602
Income Tax								-		
Surplus/(Deficit) after income tax										
		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602
Share of Surplus/Deficit attributable to Joint Venture								-		
Share of Surplus/Deficit attributable to Minorities								-		
Surplus/(Deficit) attributable to municipality										
		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602
Share of Surplus/Deficit attributable to Associate								-		
Intercompany/Parent subsidiary transactions								-		
Surplus/ (Deficit) for the year										
		28,375	80,815	155,602	(11,342)	168,019	144,019	24,000	0	155,602

(e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

EC154 Port St Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - I

Vote Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure	2									
Single Year expenditure	2									
Vote 9 - Executive AND Council		0	—	30	—	30	27	3	11%	30
Vote 10 - LED (21: CAPEX)		—	1,100	800	—	—	723	(723)	-100%	800
Vote 11 - Municipal Manager (C)		—	—	30	—	30	27	3	11%	30
Vote 12 - Corporate Services (C)		—	33,484	6,190	766	1,916	5,597	(3,681)	-66%	6,190
Vote 13 - Community Services (C)		236	—	663	403	1,549	599	950	159%	663
Vote 14 - Community Services (C)		—	—	—	—	—	—	—	—	—
Vote 15 - Financial Services (C)		(1)	300	335	58	93	303	(210)	-69%	335
Vote 16 - Infrastructural Engineering		—	37,677	42,031	—	27,501	38,003	(10,502)	-28%	42,031
Vote 17 - Executive AND Council		—	5,000	2,020	—	—	1,827	(1,827)	-100%	2,020
Vote 18 - LED (31: CAPEX)		—	1,800	1,700	—	234	1,537	(1,303)	-85%	1,700
Vote 19 - Municipal Manager (C)		—	—	—	—	—	—	—	—	—
Vote 20 - Corporate Services (C)		—	—	—	—	—	—	—	—	—
Vote 21 - Community Services (C)		448	3,050	3,122	3	1,522	2,823	(1,301)	-46%	3,122
Vote 22 - Financial Services (C)		—	2,000	4,059	—	650	3,670	(3,019)	-82%	4,059
Vote 23 - Infrastructural Engineering		51,820	67,119	166,194	3,963	141,089	150,267	(9,178)	-6%	166,194
Total Capital si	4	52,503	151,530	227,174	5,193	174,615	205,403	(30,789)	-15%	227,174
Total Capital Expenditure		52,503	151,530	227,174	5,193	174,615	205,403	(30,789)	-15%	227,174
Capital Expenditure - Functional Classification										
Governance and administration		(1)	14,950	12,464	506	2,007	11,270	(9,263)	-82%	12,464
Executive and council		—	100	160	—	60	144	(85)	-59%	160
Finance and administration		(1)	14,850	12,305	506	1,947	11,126	(9,179)	-83%	12,305
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		6,000	—	643	—	1,176	581	596	103%	643
Community and social services		6,000	—	643	—	1,176	581	596	103%	643
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental		46,504	133,530	210,925	4,281	169,537	190,711	(21,175)	-11%	210,925
Planning and development		—	2,900	2,500	—	234	2,260	(2,026)	-90%	2,500
Road transport		46,504	130,630	208,425	4,281	169,303	188,451	(19,148)	-10%	208,425
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		—	3,050	3,192	406	1,925	2,887	(962)	-33%	3,192
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	3,050	3,192	406	1,925	2,887	(962)	-33%	3,192
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure	3	52,503	151,530	227,224	5,193	174,645	205,449	(30,804)	-15%	227,224
Funded by:										
National Government		35,223	94,780	138,884	4,069	86,397	125,574	(21,151)	-17%	138,884
Provincial Government		16,038	—	15,000	524	15,986	13,563	12,078	89%	15,000
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private)		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		51,262	94,780	153,884	4,593	102,383	139,136	(9,073)	-7%	153,884
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		1,242	56,750	56,279	4,676	25,076	50,886	(14,050)	-28%	56,279
Total Capital Funding		52,503	151,530	210,163	9,269	123,383	190,022	(23,123)	-12%	210,163

(f) Table C6 Monthly Budget Statement - Financial Position

EC154 Port St Johns - 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		172,407	118,677	118,628	146,078	118,628
Trade and other receivables from exchange transactions		4,992	2,865	2,865	6,102	2,865
Receivables from non-exchange transactions		6,504	7,548	6,690	16,769	6,690
Current portion of non-current receivables						
Inventory		1,307	61,985	61,985	1,307	61,985
VAT		8,384	3,679	3,690	(37)	3,690
Other current assets						
Total current assets		193,593	194,754	193,858	170,220	193,858
Non current assets						
Investments						
Investment property		13,001	4,462	4,462	13,001	4,462
Property, plant and equipment		630,843	573,509	649,203	742,993	649,203
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		—	(2,797)	(2,797)	—	(2,797)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		643,843	575,175	650,869	755,993	650,869
TOTAL ASSETS		837,437	769,929	844,727	926,213	844,727
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		1,876	1,773	1,773	1,876	1,773
Consumer deposits		61	61	61	61	61
Trade and other payables from exchange transactions		60,659	39,055	39,055	38,525	39,055
Trade and other payables from non-exchange transactions		34,294	8,099	8,099	(13,158)	8,099
Provision		13,673	15,197	15,197	12,417	15,197
VAT		14,707	1,181	1,192	16,284	1,192
Other current liabilities						
Total current liabilities		125,270	65,367	65,378	56,005	65,378
Non current liabilities						
Financial liabilities		6,113	2,682	2,682	6,113	2,682
Provision		9,260	11,042	11,042	10,516	11,042
Long term portion of trade payables						
Other non-current liabilities						
Total non current liabilities		15,373	13,725	13,725	16,629	13,725
TOTAL LIABILITIES		140,643	79,092	79,103	72,634	79,103
NET ASSETS	2	696,794	690,837	765,624	853,580	765,624
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		665,608	690,837	765,624	686,260	765,624
Reserves and funds		(872)	—	—	(872)	—
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	664,736	690,837	765,624	685,388	765,624

(g) Table C7 Monthly Budget Statement - Cash Flow

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - 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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		7,081	14,142	(3,724)	353	2,407	–	2,407	#DIV/0!	–
Service charges		1,801	3,209	1,131	124	658	(569,590)	570,249	-100%	(584,121)
Other revenue		770	20,182	13,340	123	1,028	424,359	(423,331)	-100%	458,020
Transfers and Subsidies - Operational		198,038	211,257	(49,987)	21,043	485,577	–	485,577	#DIV/0!	–
Transfers and Subsidies - Capital		72,362	94,780	(0)	1,679	113,704	–	113,704	#DIV/0!	–
Interest		17,005	20,000	20,000	353	6,475	–	6,475	#DIV/0!	–
Dividends								–		
Payments										
Suppliers and employees		(123,924)	(298,250)	(308,024)	(6,050)	(156,487)	(264,781)	108,295	-41%	(308,027)
Interest								–		
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		173,132	65,319	(327,264)	17,625	453,363	(410,012)	(863,375)	211%	(434,127)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1	316	902	–	1,059	–	1,059	#DIV/0!	–
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(46,003)	(151,530)	–	(4,082)	(60,382)	–	(60,382)	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46,002)	(151,214)	902	(4,082)	(59,324)	–	59,324	#DIV/0!	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(333)	–	–	–	(333)	–	(333)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(333)	–	–	–	(333)	–	333	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		126,797	(85,894)	(326,362)	13,543	393,706	(410,012)			(434,127)
Cash/cash equivalents at beginning:								–		–
Cash/cash equivalents at month/year end:		126,797	(85,894)	(326,362)	13,543	393,706	(410,012)			(434,127)

Financial Position

The **statement of financial position** lists all the Council's Current and Non-current Assets and liabilities together with their financial values representing the economic resources of the municipality. Table C6 is meant to improve the stakeholder's understanding and management of budget and the impact of actual expenditure in comparison to the budget implications on the financial position.

Current Assets reflect the financial assets that have cash value and are owned by Council and all other assets that are expected to provide financial benefit to Council within one financial year. The financial benefit is through the rendering of services to the community and revenue generation through refuse removal services and other revenue generating activities.

Largest **current assets** are **Cash and cash equivalent** at R146 078 072. Trade and other receivables from non-exchange transactions R16 769 322.00. **Call investments deposits interest** was at R322 614.54 at the end of the month. Current assets are highly liquid, in that they can easily be converted to cash when required to meet short term obligations which are paying of salaries, allowances and suppliers for goods and services.

The largest **current liabilities** are trade and other payables from exchange transactions R38 525 397.

The **current ratio** of the municipality is currently sitting at 3:04 which indicates a healthy financial position, as the municipality's current assets are greater than current liabilities. The municipality is thus able to pay its employees and creditors monthly. However, attention should be given to the **collection rate** as there are long outstanding balances owed by service consumers, which are sitting at R83 262 088.00 and bulk of those are domestic consumers.

The consumer deposits balance of R61 000.00 as reflected in the Statement of Financial Position, is only relating to consumer accounts that were opened with the municipality since the beginning of 2022/23 financial year and as such it is grossly understated due to balances that were not transferred.

Non-Current Assets are resources with a cash value which another party has made a legal commitment to hand over to Council over a period exceeding one financial year.

The property, plant and equipment item remain the most material resource on the statement of financial position at R737 799 580.00 at Carrying value.

Infrastructure assets form 48,89% of the total asset register and are mainly required to generate revenue and are crucial in-service delivery for the municipality. It is high time that the municipality prioritise repairs and maintenance of the existing infrastructure assets to improve the service delivery capacity of the assets since the municipality is faced with ageing infrastructure. If planned and costed maintenance is not done, the municipality might be faced with reserve backlog due to ageing infrastructure.

Non-Current liabilities are legal commitments from other parties acquired to enhance service delivery. **Provisions** are the largest non-current liability at R10 510 010. These are **employee benefit obligations** which are based upon actuarial valuations for all the municipality's defined benefit pension plans and post-employment medical benefits.

The statement of financial position is currently showing the equity of the municipality as R685 388 373.00 as at end of the month, most in accumulated surplus and this equity is not fully funded. Most of the equity is held under fixed assets therefore it is a small portion that can be affected by inflation fluctuations.

EC154 Port St Johns - 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		172,407	118,677	118,628	146,078	118,628
Trade and other receivables from exchange transactions		4,992	2,865	2,865	6,102	2,865
Receivables from non-exchange transactions		6,504	7,548	6,690	16,769	6,690
Current portion of non-current receivables						
Inventory		1,307	61,985	61,985	1,307	61,985
VAT		8,384	3,679	3,690	(37)	3,690
Other current assets						
Total current assets		193,593	194,754	193,858	170,220	193,858
Non current assets						
Investments						
Investment property		13,001	4,462	4,462	13,001	4,462
Property, plant and equipment		630,843	573,509	649,203	742,993	649,203
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		–	(2,797)	(2,797)	–	(2,797)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		643,843	575,175	650,869	755,993	650,869
TOTAL ASSETS		837,437	769,929	844,727	926,213	844,727
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities		1,876	1,773	1,773	1,876	1,773
Consumer deposits		61	61	61	61	61
Trade and other payables from exchange transactions		60,659	39,055	39,055	38,525	39,055
Trade and other payables from non-exchange transactions		34,294	8,099	8,099	(13,158)	8,099
Provision		13,673	15,197	15,197	12,417	15,197
VAT		14,707	1,181	1,192	16,284	1,192
Other current liabilities						
Total current liabilities		125,270	65,367	65,378	56,005	65,378
Non current liabilities						
Financial liabilities		6,113	2,682	2,682	6,113	2,682
Provision		9,260	11,042	11,042	10,516	11,042
Long term portion of trade payables						
Other non-current liabilities						
Total non current liabilities		15,373	13,725	13,725	16,629	13,725
TOTAL LIABILITIES		140,643	79,092	79,103	72,634	79,103
NET ASSETS	2	696,794	690,837	765,624	853,580	765,624
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		665,608	690,837	765,624	686,260	765,624
Reserves and funds		(872)	–	–	(872)	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	664,736	690,837	765,624	685,388	765,624

Financial Performance

The **statement of financial performance** is used to measure performance of the institution and monitor the cash flow projections in comparison with actual expenditure and revenue for a specific period. This statement summarizes the revenue realised and expenditure incurred by the municipality on both cash and accrual basis.

The table below shows an analysis of Operating and Capital revenue and expenditure against budget. During the month ending May 2025, the Municipality had an operating deficit of R13 332 440.00 as at end of May 2025. The total operating expenditure actual for the month is R18 756 409.00 is more than the actual total revenue of R5 423 969.00 as it shows deficit of R13 332 440.00.

SUMMARY REVENUE AND EXPENDITURE FOR THE MONTH ENDING 31 MAY 2025

EC154 Port St Johns - Table C1 Consolidated Monthly Budget Statement Summary – 11th month

Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Full Year Forecast
Total Revenue	374,156	432,495	5,424	304,283	396,373	432,495
Total operating Expenditure	362,487	373,039	18,756	236,709	340,488	373,039
Surplus/(Deficit)	11,669	59,456	(13,332)	67,574	55,885	59,456

The following **revenue streams** were budgeted for in 2024/2025 financial year Property rate is R15 000 000.00 million and Refuse revenue R1 500 000. Actual figures for the 10TH month of 2024/25 are as follows: Property rates billing is R15 230 214.00 and Refuse revenue R122 743.69 with Property rates having positive variance at 11% and service charges having negative variance of 19% respectively. Billing has been done in the beginning of the financial year for property rates; hence we have a huge percentage.

Property rates are billed in the beginning of the new financial year for the whole year and Refuse charges monthly.

Government: The debtors are up to date with current debts, but the challenge is with the old debt from National public works which engagements are being done by both institutions.

The cumulative total billing for the whole year is R15 230 213.00.

For the 11th month of 2024/25, billing has been done in the beginning of the financial year for property rates and monthly for refuse charges. The municipal property rates policy states that the municipality bills in advance its customers in July and the bill are payable in 12 equal instalments. The municipality must implement the revenue enhancement strategy to improve the revenue base and to ensure long term financial sustainability.

The interest from current and non-current assets is however sitting at R352 916 for this month.

Total transfers and subsidies operational are at R4 438 770 in the month of the municipality managed to generate other revenue of R99 710 for the month, this comprises of revenue realized from selling of goods and rendering services, rental from fixed assets, licence and permits and operational revenue.

The **expenditure incurred** as at 11th month of 2024/2025 was as follows: spending on employee related costs at R10 453 245 and remuneration of councillors and ward committee stipend is R1 994 471 for the month of May.

Depreciation and asset impairment is budgeted at R68 262 541.00 for the year. In the 11th month no depreciation and asset impairment had not been processed on the system, manually its amounting to R10 470 223.00 The monthly depreciation

calculations will be performed once the asset management module is fully installed and integrated with the financial accounting system. In this regard, the monthly section 71 reports are understated by the depreciation amounts not being charged as the depreciation is supposed to be expensed monthly. Debt impairment provision of R146 860.00 and is also based on budgeted figures and this shall be calculated at year end.

Contracted services are currently spent sitting at R1 899 247. with a negative variance of 47% resulting from budget alignment to mSCOA requirements that is being addressed and expenditure that is sitting on commitments. Also, implementation of cost containment measures. Transfers and grants were R0.

Other expenditure incurred R6 464 459 for May 2025.

Capital Revenue and Expenditure

The table below shows capital expenditure and sources of capital funding, actual performance and year to date figures compared to the budget. The capital expenditure for the 11th month of 2024/2025 from grant funding is as follows.

(Below is Schedule C_table:C5 for Capital Revenue and Expenditure)



EC154 Port St Johns - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - I

Vote 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								%	
Multi-Year expenditure	2									
Single Year expenditure	2									
Vote 9 - Executive AND Council		0	–	30	–	30	27	3	11%	30
Vote 10 - LED (21: CAPEX)		–	1,100	800	–	–	723	(723)	-100%	800
Vote 11 - Municipal Manager (C)		–	–	30	–	30	27	3	11%	30
Vote 12 - Corporate Services (C)		–	33,484	6,190	766	1,916	5,597	(3,681)	-66%	6,190
Vote 13 - Community Services (C)		236	–	663	403	1,549	599	950	159%	663
Vote 14 - Community Services (C)		–	–	–	–	–	–	–		–
Vote 15 - Financial Services (C)		(1)	300	335	58	93	303	(210)	-69%	335
Vote 16 - Infrastructural Engineering (C)		–	37,677	42,031	–	27,501	38,003	(10,502)	-28%	42,031
Vote 17 - Executive AND Council		–	5,000	2,020	–	–	1,827	(1,827)	-100%	2,020
Vote 18 - LED (31: CAPEX)		–	1,800	1,700	–	234	1,537	(1,303)	-85%	1,700
Vote 19 - Municipal Manager (C)		–	–	–	–	–	–	–		–
Vote 20 - Corporate Services (C)		–	–	–	–	–	–	–		–
Vote 21 - Community Services (C)		448	3,050	3,122	3	1,522	2,823	(1,301)	-46%	3,122
Vote 22 - Financial Services (C)		–	2,000	4,059	–	650	3,670	(3,019)	-82%	4,059
Vote 23 - Infrastructural Engineering (C)		51,820	67,119	166,194	3,963	141,089	150,267	(9,178)	-6%	166,194
Total Capital Expenditure	4	52,503	151,530	227,174	5,193	174,615	205,403	(30,789)	-15%	227,174
Total Capital Expenditure		52,503	151,530	227,174	5,193	174,615	205,403	(30,789)	-15%	227,174
Capital Expenditure - Functional Classification										
Governance and administration	(1)	14,950	12,464	506	2,007	11,270	(9,263)	-82%	12,464	
Executive and council	–	100	160	–	60	144	(85)	-59%	160	
Finance and administration	(1)	14,850	12,305	506	1,947	11,126	(9,179)	-83%	12,305	
Internal audit							–			
Community and public safety	6,000	–	643	–	1,176	581	596	103%	643	
Community and social services	6,000	–	643	–	1,176	581	596	103%	643	
Sport and recreation							–			
Public safety							–			
Housing							–			
Health							–			
Economic and environmental	46,504	133,530	210,925	4,281	169,537	190,711	(21,175)	-11%	210,925	
Planning and development	–	2,900	2,500	–	234	2,260	(2,026)	-90%	2,500	
Road transport	46,504	130,630	208,425	4,281	169,303	188,451	(19,148)	-10%	208,425	
Environmental protection							–			
Trading services	–	3,050	3,192	406	1,925	2,887	(962)	-33%	3,192	
Energy sources							–			
Water management							–			
Waste water management							–			
Waste management	–	3,050	3,192	406	1,925	2,887	(962)	-33%	3,192	
Other							–			
Total Capital Expenditure	3	52,503	151,530	227,224	5,193	174,645	205,449	(30,804)	-15%	227,224
Funded by:										
National Government		35,223	94,780	138,884	4,069	86,397	125,574	(21,151)	-17%	138,884
Provincial Government		16,038	–	15,000	524	15,986	13,563	12,078	89%	15,000
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private)								–		
Transfers recognised - capital		51,262	94,780	153,884	4,593	102,383	139,136	(9,073)	-7%	153,884
Borrowing	6							–		
Internally generated funds		1,242	56,750	56,279	4,676	25,076	50,886	(14,050)	-28%	56,279
Total Capital Funding		52,503	151,530	210,163	9,269	123,383	190,022	(23,123)	-12%	210,163

Cash flow Statement

The table below highlights the cash flow position of the municipality for the 11th month of 2024/2025. The year-to-date cash flow statement of the municipality depicts that the municipality has a favourable cash position.

The cash and cash equivalents to date show positive cash outlay of the municipality. This is however because of both conditional grants and equitable share paid in July and December 2024 and last trench in March 2025. This situation is however not sustainable if the revenue collection is not improved.

(Below is Schedule C_table:C7 for Cash Flow)

EC154 Port St Johns - Table C7 Monthly Budget Statement - Cash Flow - 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 %
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		7,081	14,142	(3,724)	353	2,407	—	2,407	#DIV/0!
Service charges		1,801	3,209	1,131	124	658	(569,590)	570,249	-100%
Other revenue		770	20,182	13,340	123	1,028	424,359	(423,331)	-100%
Transfers and Subsidies - Operational		198,038	211,257	(49,987)	21,043	485,577	—	485,577	#DIV/0!
Transfers and Subsidies - Capital		72,362	94,780	(0)	1,679	113,704	—	113,704	#DIV/0!
Interest		17,005	20,000	20,000	353	6,475	—	6,475	#DIV/0!
Dividends								—	
Payments									
Suppliers and employees		(123,924)	(298,250)	(308,024)	(6,050)	(156,487)	(264,781)	108,295	-41%
Interest								—	
Transfers and Subsidies								—	
NET CASH FROM/(USED) OPERATING ACTIVITIES		173,132	65,319	(327,264)	17,625	453,363	(410,012)	(863,375)	211%
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		1	316	902	—	1,059	—	1,059	#DIV/0!
Decrease (increase) in non-current receivables								—	
Decrease (increase) in non-current investments								—	
Payments									
Capital assets		(46,003)	(151,530)	—	(4,082)	(60,382)	—	(60,382)	#DIV/0!
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46,002)	(151,214)	902	(4,082)	(59,324)	—	59,324	#DIV/0!
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans								—	
Borrowing long term/refinancing								—	
Increase (decrease) in consumer deposits								—	
Payments									
Repayment of borrowing		(333)	—	—	—	(333)	—	(333)	#DIV/0!
NET CASH FROM/(USED) FINANCING ACTIVITIES		(333)	—	—	—	(333)	—	333	#DIV/0!
NET INCREASE/ (DECREASE) IN CASH HELD		126,797	(85,894)	(326,362)	13,543	393,706	(410,012)		
Cash/cash equivalents at beginning:									
Cash/cash equivalents at month/year end:		126,797	(85,894)	(326,362)	13,543	393,706	(410,012)		

